

John THE YOUNG *Scythian*
BOOK-KEEPER'S Assistant:
SHEWING HIM, *Book*
In the most plain and easy Manner,
The ITALIAN Way of Stating
DEBTOR and CREDITOR;

W I T H

Proper and instructive Notes under every Entry in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by way of Information, how to post the JOURNAL, and correct Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Setts of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting House.

To which is annexed,

A SYNOPSIS or COMPENDIUM
OF THE
Whole Art of stating DEBTOR and CREDITOR,
In all the Circumstances of BOOK-KEEPING, both in Proper,
Factorage and Company Accompts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great-Britain* and *Ireland*, and in the *English* Plantations and Colonies abroad; for the Help and Assistance of Merchants in their several 'Compting-Houses; and for young Gentlemen at their first Entrances on their Mercantile Apprenticeships.

The like for Benefit to the Scholar and Ease to the Master, not extant.

The EIGHTH EDITION.

By **THOMAS DILWORTH,**

Author of the NEW GUIDE to the ENGLISH TONGUE,
SCHOOLMASTERS ASSISTANT, &c. &c.

L O N D O N :

Printed and Sold by RICHARD and HENRY CAUSTON (Successors to the late Mr. HENRY KENT) at the Printing-Office, No. 21, in Finch Lane, near the Royal-Exchange, MDCCLXXXI.

This Day is published, price 2 s. 6 d.

A

NEW AND COMPLETE
DESCRIPTION
OF THE
TERRESTRIAL and CELESTIAL
GLOBES,
With their several USES.

IN EIGHT PARTS.

CONTAINING

- | | |
|---|--|
| <p>I. Definitions of the several Parts of the Celestial and Terrestrial GLOBES, both real and imaginary, with their several Uses.</p> <p>II. A short but comprehensive System of the Geography of the Terrestrial GLOBE.</p> <p>III. The Use of the Terrestrial GLOBE, exemplified or illustrated in Sixty-eight Problems, with very easy Directions for working them.</p> <p>IV. The Construction of the <i>Analemma</i>, with its Use on the Terrestrial GLOBE, in Seven Problems.</p> <p>V. A further Use of the Terrestrial GLOBE, exemplified in Forty-five Theorems, with their Explications.</p> | <p>VI. A Continuation of the Use of the Terrestrial GLOBE, exemplified in Fifty-six Paradoxes, with their Solutions; distinguished into Geographical, Philosophical, and Astronomical.</p> <p>VII. The Use of the Celestial GLOBE, exemplified in Twenty-six Problems, with very easy Directions to obtain their Solutions, to which is prefixed a short Account of the <i>Copernican</i> System, and a short Explanation of the latter Part of <i>PARNASSUS's</i> Ephemeris.</p> <p>VIII. A Continuation of the Use of the Celestial GLOBE, exemplified in Twenty Nautical Problems, for finding the Latitude at Sea; with the like easy Solutions.</p> |
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To which is annexed,

An APPENDIX,
Concerning the Nature and Use of the ORRERY,
Or PLANETARIUM.

The Whole, interspersed with useful and instructive *Notes*, is designed and adapted for the Use of Schools, in *Great-Britain* and *Ireland*; and in the *British Colonies* and *Plantations* abroad.

By THOMAS DILWORTH,

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L O N D O N :

Printed and Sold by RICHARD and HENRY CAUSTON, at the Printing-Office, No 21, in *Finch-Lane*, near the *Royal Exchange*,

To the WORTHY
MERCHANTS and TRADESMEN
OF THE
CITY of LONDON.

GENTLEMEN!

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of BOOK-KEEPING (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concern'd in Trade) permit me to put into your Hands the following Treatise; which, as it is calculated in the most plain, and therefore easy Manner, I flatter myself will not be unacceptable. Your Approbation of the same will very much encourage,

GENTLEMEN!

Your most humble,

And obedient Servant,

Thomas Dilworth.

T H E P R E F A C E.

AMONG the several Writers on the Subject of Book-keeping, one would imagin that it was quite exhausted, and no more Room left for any thing else to be said: but as I write not so much for the Advancement of the Art itself (that being brought to a Degree of Perfection not easily to be amended) as for the ease of the Teacher, and to save him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatise will be the better accepted.

There is but one that I have seen, viz. Mr. *Webster*, who has gone before me in the Method I have chosen, and to him I must own myself indebted for the Plan; but as that Performance is by much too short; for that, and some other Reasons, it gave Occasion for the Appearance of the following Sheets.

I have in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Cases, at least the major Part of them, together with many others that are more curious, yet not less useful; and have given such full Explanations on each Entry in the Waste-Book, and in some Places in the Journal and Ledger, that the Teacher has abundantly less Trouble than formerly, in attending his Pupils; many Words saved; and, I think, but with Submission to better Judges, the Whole made so clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleasure that he can desire.

The Method of balancing the old Ledger, and drawing an Inventory from the same, in order to begin new Books, is not here taught by Precept, but by Example: And to make this appear the plainer to the Pupil, he is shewed how this must be done by doing it; the whole Trade for two Months being closed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is also actually taught how to balance an Accompt full written, and to remove the same to another Folium, as in the Cash-Book, and likewise to correct an Error committed in the Ledger, by placing any Sum of Mony, or Parcel of Goods, to a contrary Accompt; I say the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do those Things himself; Errors being made on Purpose to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by erasing or obliterating it, is no way justifiable, yet a wrong Figure may be, by a light Hand, and a good Penknife, so neatly altered, as that a good Eye can scarcely discern it.

The several Journal Entries, relating to the receiving and paying of Mony, though omitted by some Book-keepers are yet used by others, and therefore I have placed them in the Journal as well as in the Cash-book, judging it most convenient so to do for the Learner's sake, that he may understand them the better.

Its Bulk I think cannot reasonably be objected against, since a Repetition of Examples rather serve to give the Learner a good Idea of them, and establish them in his Memory, than hinder his Progress; while single ones are as soon forgot as learnt; and a continual Succession of new Passages is so far from helping the Learner, that they only serve to thrust out one another. Yet if any Teacher should think the whole too large, as it stands divided into two Parts, he may use which he pleases, but for my own Part I shall use both.

If any Merchant should object against it, as not falling in with his particular Method; I would observe that the present Manner of treating the Subject was
chose

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close before any other, as being the easiest and plainest for the Pupil. Shorter Ways, by experienced Book keepers, may be used at Pleasure; but to a Person who is to begin with the first Rudiments, and in whom the Foundation must be laid, before the Superstructure can be rais'd, every difficult Passage ought to be cleared up, and the whole suited to his Understanding.

It is very certain that the Method of Book-keeping, by double Entry, may be applied to every other particular Sort of Business, such as the Tradesman, Farmer, Army, Ship, &c. as well as the Merchant; yet, because each Trade has always something peculiar to itself, it was thought more adviseable to follow that of the Merchant, rather than any other, as being the most general; a good Understanding of which, will enable any Tradesman, of what Denomination soever, to keep his Books, both according to double Entry and his particular Calling.

The Letter J, being put at the Beginning of every Entry in the Waste-Book, signifies that *that* Entry is Journalized.—The several Figures at the Beginning of each Journal Entry, signifies their being posted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns, in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, shew the particular Pages in the Journal where those Entries were taken from.—And, in the same Columns, the Letter R signifies Rest or Remainder on the Balance of that particular Accompt where it is placed.—The Column in the Dr. Side next before the Mony, shews the Page where that particular Entry stands on the Cr. Side, and the like Column on the Cr. Side, shews the Page where each particular Entry stands on the Dr. Side.

That a Treatise of this Kind is preferable to written Copies, is, I think, so clear, that it is beyond a Dispute, inasmuch as written Copies not only rob the Master of a great deal of his Time, but are so liable to be defaced, that it is very hard for him to supply his Scholars with a sufficient Number of them, especially in some of our Academies, where the Teaching runs pretty much this Way.

There is a small Difference between the two Ledgers, with regard to the balancing them: The first being only for two Months, every Accompt is kept open till the final closing; whereas in the second, every Accompt is balanced as soon as it is made even, and Lines of Separation are drawn to make it appear so at first Sight; after which it begins again afresh, and so on.

To speak fully of all the Books that are used in an Accompting House in such a System as this, would be altogether useless, and therefore needless; yet, that the Learner may have such an Idea of them as is necessary here, I will give him a Definition of them all, which I presume will be a sufficient Introduction. And,

1. The Waste-Book, is that wherein is wrote whatever occurs in the Business of Merchandizing, whether buying, selling, exchanging, bargaining, Shipping, &c. setting down first the Day of the Month, and the Year, and beneath that, expressing all the Business done on that Day, together with the Mark, Weight, Measure, &c. of each Commodity bought, sold, received, delivered, or bargain'd for that Day; as also the Contract in buying and selling, be it for ready Mony, Time, or Barter: Drawing a Line between each particular Parcel for Distinctions sake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a compleat Record of every Transaction of his Affairs, with all the Circumstances, in a plain Narration of Matter of Fact; every Transaction following another in the Order of the Dates.

Note, Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpose.

2. The Journal, is in Effect, the same with the Waste Book, it being a compleat Transcript thereof, in the same Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waste Book expresses every

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every Transaction in a simple Narration of what is done, and according to the Capacity of those who understand nothing at all of Book-keeping, or Accompts; the Journal distinguishes the Debtors and Creditors as a Preparation for the Ledger: So that no one can post out of the Waste-Book into the Journal but he who understands well the Method of Book-keeping.

Note, To an experienced Book-keeper, a Journal without a Waste-Book, or a Waste-Book without a Journal is sufficient.

3. The Ledger is a large Volume, containing all the Transactions of a Man's Affairs, in such Order, as that those belonging to every different Subject lie together in one Place; making so many distinct or several Accompts. In this Book all the Accompts dispersed in the Journal are drawn out and stated in Debtor and Creditor. To form each Accompt two Pages are required, opposite to each other; that on the left Hand serving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleases, he may be satisfied how his Estate is in general; or how any particular Accompt of Men, Mony, or Wares stand: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

Note 1, The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the same Text Hand, Per Contra Cr.

2. Turn to the Alphabet, and under such Letter as the Title begins with, write down the same Title, with the Number of the Page or Follum, where that Accompt is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwise, to the End, that by comparing Receipts and Payments, Provision may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

Note, Accompts in this Book, like the Ledger, must be on two opposite Pages: the Monies to be received, to be placed on the Left-Hand, and those to be paid, on the Right-Hand.

5. The Cash-Book, in which is entered all the Sums received and paid daily: It is called the Cash-Book, because it contains, in Debtor and Creditor, all the Cash that comes in, and goes out of the Merchant's Stock; and usually, once in a Month, is transferred into the Ledger.

Note, By this Book, a Merchant may know, at any Time, what ready Mony he has by him, without the Trouble of telling it over.

6. The Invoice-Book: which contains an Accompt of all the Goods which a Merchant ships off, either for his own Accompt, or for others in Commission, according to the Bills of Lading, with the whole Charges till on board.

Note 1, The Use of this Book is to save the Journal from Erasures, inevitable in taking Accompts or Invoices of the several Goods received, sent, or sold: where it is necessary to be very particular, and to render those Invoices easier to be found, than they can be in the Waste-Book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned April 1, in the second Waste-Book, will run thus; viz.

March 8, 1781.

Invoice of 100 qrs. of Wheat in Sacks, ship'd on board the good Ship *Swan*, *William Lyon*, Master, and consign'd to *Jacob Van-Hoove* of *Amsterdam*, for the Accompt of *Joh. Simmens*, of *London*, Merchant: Mark'd and number'd as per Margin.

		l.	s.	d.
100 qrs. of Wheat, at 12s. per qr.	=	60	0	0
200 Sacks = at 1s. each	=	10	0	0
Meeterage =	=	2	0	0
Porterage = at 1s. 6d. per qr.	=	7	10	0
Cartage =	=	5	10	4
Lighterage =	=	3	0	0
Freight = at 2s. per qr.	=	10	0	0
		98	8	4
Commission on 98 l. 8 s. 4 d. at 1 per Cent.	=	0	19	8
		98	8	0

7. The Factorage-Book, which contains an Account of what a Merchant receives to sell in Commission for others, with all Charges, and of the Disposal thereof.

Note 1. This is only a Copy of the Employer's Accompt of Goods, in the Ledger, in the Language of the Waste-Book, but must be number'd into Follums like the Ledger.

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2. The Form of a Factorage Account of the Receipt and Disposal of Paper, Holland and Long Lawn, as mentioned June 2, 5, 8 and 12, will run thus; viz.

June 12, 1781.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn, received from on board the *Dolphin*, *Jacob Swaert*, Master, for Account of *Abraham Van-Schooten*.

	Dr.	
	l.	s. d.
To Freight — — — —	22	6 8
Custom on 1000 Rms. at 2s. 2d.	108	6 8
100 Ps. Holland, ea. 20 Ells, at 4d.	40	0 0
100 Ps. Long Lawn, at 2 s.	10	0 0
Lighterage — — — —	3	0 0
Waterage — — — —	4	12 6
Cartage — — — —	3	17 4
Porterage — — — —	3	14 4
Warehouse Room — — —	1	0 0
	196	17 6
Commission on 910l. at 4 per Cent.	36	8 0
Neat Proceed — — — —	676	14 6
	910	0 0

Per Contra	Cr.
1781	l. s. d.
June 5 By Sale of 1000 Rms. of Paper, at 6s. per Rm.	300 0 0
8 By Sale of 120 Pieces of Holland, at 3 l. per Piece — — —	360 0 0
12 By Sale of 100 Pieces of Long Lawn, at 2h 10s. per Piece — — —	250 0 0
	910 0 0

8. The Acquittance or Receipt-Book, in which, every one, to whom Money is paid, must give his Receipt for the same, expressing for whose Use, or upon what Account the same is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, shipped, or sold, whether for Proper, Factorage, or Company Account.

10. The Book of House-Expenses; wherein is inserted whatever is daily expended in House-keeping, together with some other Articles not occurring in Trade, as may be seen in the Book of House-Expenses following.

Note, This Book is necessary for Merchants, Factors, and Tradesman of all Kinds, to know their yearly Expenses.

11. The Letter-Book, which contains the Copies of all such Letters as a Merchant sends, either Inland or Over-sea, especially such as relate to Trade.

Note 1, When an Answer is received, it will be convenient to express, at the End of the foregoing Letter, the Date of that which came for an Answer.

2. When Letters are received they should be carefully folded up, and indorsed with the Person's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what conveyance it came.

3. When an Answer is return'd to any Letter received, note upon the Letter the Time of answering it.

12. The Remembrancer or Note-Book, which, for the Help of the Memory, contains such Business as the Merchant is to go about.

Note, This is a small Pocket-Book used by such Merchants or Tradesmen as have a Multitude of Business to go through, and when such Business is performed as is therein mentioned, it may be known by some private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waste-Book, Journal and Ledger are held to be essentially necessary; the rest are auxiliary; of which the Cash-Book, Book of House-Expenses, and of Charges of Merchandise, serve to ease the Ledger; the rest are kept some by one Merchant or Trader, some by another, according to the Nature and Circumstance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly those of *Venice*, *Genoa* and *Florence*, who first introduced the Method of keeping Books double, or in two Parts; hence among us it is called the *Italian Method*.

And now having finished the Definitions and Detail of the Books used in the Accompting-House, I shall beg Leave to make an Observation of another Kind.

Some (few) Instructors of Youth, propose to teach Book-keeping in six Weeks, some

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some in a Month, and some in twenty-four Hours, and all of them, in their own proposed Times, engage to make their Pupils compleat Masters of the Art: But whatever their Pretensions may be, this Treatise (though inferior to none of them) has none such; nor can it be done in so short a Time, the Reason being very obvious. For,

First, Whosoever learns Book-keeping, is to suppose himself not at School, but in the 'Compting-House, where Examples in Arithmetic are proposed out of the ordinary School-Way. Now if every such Example be wrought (as it ought to be) and not taken upon Trust, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there fasten them securely. This is a Work of Time.

Secondly, The Method of stating Debtor and Creditor consists wholly of Words; and has no Connection at all with the Arithmetical Part, being quite different from it, and consequently is a Work where sound Reason and Judgment are called in to assist: And here it is necessary for the Pupil so to understand this Part, as, upon Sight of the Waste-Book, to be able to journalize and post any Passage therein, which is also a Work of Time.

Thirdly, If to the two former be added the Time that must necessarily be taken up in Writing out a fair Waste-Book, journal and Ledger, I think it will very evidently appear, to any considerate Person, that all this can't be done in six Weeks, much less in twenty-four Hours. Such hasty Performances in Book-keeping, or in any other Branch of Literature, being more likely to produce a crazy and tottering Building, subject to fall at every Blaft, if not wholly undermine it, rather than make it firm and lasting. And

In order to render the following Treatise still more useful, as well to Merchants themselves, in their 'Compting-Houses, as to Pupils during the Time of their Instruction, in this necessary Science, I have placed at the End, a Synopsis or Compendium of the whole Art of Book-keeping, in which is comprized particular Rules for stating Dr. and Cr. in all the Cases that can possibly happen in the whole Course of a Merchant's Dealing, whether by himself, or in Company, Foreign or Domestic: Nothing of this Kind, in so full a Manner, being any where extant that I know of.—Less than all this, in Justice to the Subject, I could not say; and more I think there is no Occasion for in this Place, since the many useful and instructive Notes, which are interspersed in almost every Page, sufficiently speak for themselves, and declare the Utility of the whole Work.

Upon the Whole; as I was not willing to thrust it into the World, without subjecting it to a very impartial Examination, I applied to my good and worthy Friend Mr. *William Mountain*, F. R. S. Teacher of the Mathematicks, at *Shed-Thames*, who being a very able Judge of the Subject, and whom I esteem *Instur omnium*, or in other Words, *Nulli secundus*, very readily granted my Request, and honoured me with his kind Remarks, for which I beg Leave here to return him my hearty Thanks.

One Word more: As my *Schoolmasters Assistant* is made use of in many Schools, and increases in its Sale; so I am not out of Hope that this also will meet with the like Approbation; it being composed for the same Reasons, which that was, *viz.* for the Ease of the Teacher, and the Benefit of the Learner. Also,

As some Errors crept in thro' Inadvertancy, and escaped Correction in the former Editions; I have been at the Pains to go over the whole again, in the minutest and most circumstantial Manner. However, if the kind Reader should meet with any Error in the following Work, as it is not impossible but he may, notwithstanding the greatest Care to the Contrary, he is desired to correct it with his Pen, and then all will be right.

The

The WASTE BOOK.

LONDON, January 1, 1781.

An INVENTORY of my whole Estate, consisting of Mony, Goods and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, viz.

		l.	s.	d.		l.	s.	d.
	<i>Imprimis</i> , I have in ready Mony =	8000	0	0				
J. I. C.	Item, 19 Hhds. of Tobacco, qt. 63 C.	297	17	3				
	1 qr. 14 lb. at 4 l. 14 s. per C.							
J.	48 Bags of Pepper, qt. 1826 lb.	68	8	0				
	at 16 d. per lb. =							
J. I. L.	16 Pipes of Canary, at 25 l. per	400	0	0				
	Pipe =							
J. S. C.	30 Bags of Hops, qt. 109 C. 1 qr.	218	14	3 1/2				
	12 lb. at 2 l. per C. =							
J. B. A.	16 Hhds. of French Wine, at 27 l.	432	0	0				
	per Hhd. =							
J.	20 Pieces of Holland, qt. 384 Ells,	57	12	0				
	at 3 s. per Ell =							
J.	10 Pieces of Broad Cloth, qt.	90	0	0				
	180 Yds. at 10 s. per Yd. =							
J.	7 Pieces of, Shalloon, qt. 100	11	13	4				
	Yds. at 2 s. 4 d. per Yd. =							
J.	5 Pieces of Drugget, qt. 60 Yds.	10	10	0				
	at 3 s. 6 d. per Yd. =							
J.	<i>Thomas Preston</i> , Esq; owes me on	100	0	0				
	Demand =							
J.	<i>Sir Robert Johnson</i> owes me =	476	0	0				
J.	<i>John Herbert</i> owes me =	250	0	0				
J.	<i>Capt. John Smith</i> owes me (to	580	0	0				
	pay the 18th Instant =							
	I am indebted as follows,				10380	14	10 1/2	
J.	To <i>Capt. William Andrews</i> on	270	0	0				
	Demand =							
J.	To <i>Sir Humphrey Parsons</i> (to pay	100	0	0				
	the 8th Instant) =							
J.	To <i>William Baker</i> , Esq; (to pay	150	0	0				
	the 17th Instant) =							
J.	To <i>Mr William Warner</i> =	15	13	0				
					535	13	—	

Note 1. The first Thing that a Merchant begins Trade with is his Stock: And the first Thing that he opens his Books with is the Inventory of that Stock, together with his ready Mony and Debts owing to and by him.

London, January 1, 1781.

2. This *Inventory* being first placed in the *Waste Book*, as above, you must next open the *Journal* with the same, and there first make *Sundry Accounts Dr. to Stock* for the whole Sum (except what you owe) because each Particular, there mentioned, is a Part of Stock, and then mention the Particulars, as they are in the *Journal*.
3. Then for the several Sums, which you owe, make *Stock Dr. to Sundry Accounts* for the whole Sum; and then name each Man, and the respective Sum due to him. This is *Journalizing*.

2

7. Sold 8 Pieces of Holland, qt. 132 Ells, at 3 s. 4 d. per Ell, for ready Mony - - - - -

22

Note 1, As the *Holland* is disposed of, and the Mony received for it at the same Time; it is not necessary to know to whom it was sold, but make the *Mony* received, i. e. *Cash Dr. to the Holland* for the Value, and let the *Holland* be made Cr. by *Cash*, for the Quantity sold and the said Value.

2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, because there the Entry is double.

3

J.B.A. Sold Brandon George 2 Hhds. of French Wine, at 28 l. 10 s. per Hhd. to pay in one Month - - - - -

57

Note, As the *Wine* is sold, but not paid for, it is natural, in this Case, to make *Brandon George Dr.* for the same, and let *French Wine* be made Cr. by *Brandon George* for the Quantity sold, and the Value thereof.

4

J.T.P. Bought of Thomas Preston, Esq; 5 Hhds. of Oporto Wine, at 7 l. per Hhd. - - - - -

35

Note 1, As the *Wine* is bought, but not paid for, you necessarily become Dr. to *Thomas Preston* for the same: But as you are not to erect an Account of yourself, and because the *Wine* is now become a Part of your *Stock*; so you must make *Oporto Wine Dr. to Thomas Preston* for the Quantity bought and its Value, and *Thomas Preston Cr. by Oporto Wine* for the said Value.

2. As *Thomas Preston* stands indebted already to you in the Sum of 100 l. it looks like a Contradiction to write yourself his *Debtor*, when the Goods you receive are not equal in Value to the Sum first due: But in the Language of the Book-keeper) this is not to be regarded, since the *Wine*, which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.

5

7. Sold Samuel Fairman 1 Hhd. of French Wine for - - - - -

18

Note, Here 'tis plain that as you have sold the *French Wine* to *Samuel Fairman*, he must be your Dr. Hence if you make *Samuel Fairman Dr. to French Wine* for the Worth of it; and *French Wine Cr. by Samuel Fairman* for the Quantity, as well as the Value, it will be right.

London, January 6, 1781.

J.T.P. Sold *Elias Skinner* 3 Hhds. of *Oporto Wine*, at 9*l.* per Hhd. to pay the 12th Instant - - - - -

Note, This Entry is of the same Nature with the former, and therefore you must make *Elias Skinner*, Dr. to *Oporto-Wine*, for the Value; and *Oporto-Wine*, Cr. by *Elias Skinner* for both Quantity and Value.

7

J. Received of *Sir Robert Johnson* in Part - - - - -

Note 1, By the Inventory, it appears that *Sir Robert Johnson* owed you 476*l.* but as no Erasements are to be made in Merchantile Books; so you have no other Way of reducing the Debt, but that of making *Cash* Dr. to *Sir Robert Johnson* for the Sum received, and *Sir Robert Johnson* Cr. by *Cash* for the same Sum.

2. In all Receipts of Money you must be careful to mention whether they be in Full or in Part.

8

J. Paid *Sir Humphrey Parsons* in Full - - - - -

Note 1, It appears in the Inventory that you stood indebted to *Sir Humphrey Parsons* in the Sum of 100*l.* and consequently in your Ledger he is made Cr. by the said Sum: Therefore to prevent any Erasement or crossing out, you have no other Way of discharging the Debt in your Books, but by making *Sir Humphrey Parsons* Dr. to *Cash* for the Money paid him; and *Cash* Cr. by *Sir Humphrey Parsons* for the same Sum.

2. In all Payments of Money you must be careful to mention whether they be in Full or in Part.

9

J. E. I. Bought of *Elias Ingram*, 7 Hhds of *Lisbon-Wine*, at 7*l.* per Hhd. - - - - -

J. Sold d^o *Ingram*, 5 Pieces of Broad Cloth, qt. 96 Yards, at 1*os.* 2*d.* $\frac{1}{2}$ per Yard, amounting to the same Sum -

Note, This Way of disposing of Goods for Goods is properly called *Barter*; and when the Exchange happens to be single, that is, one particular Sort of Goods for another, as above, and both amounting to the same Value, you need only make the Goods received Dr. to the Goods deliver'd, i. e. *Lisbon-Wine* Dr. to *Broad Cloth* for the Quantity of Wine receiv'd, and its Value; and *Broad Cloth* Cr. by *Lisbon-Wine* for the Quantity of Cloth delivered, and its Value.

10

J.S.C. Sold *William Lowfield*, Esq; 10 Bags of Hops, qt. 31 C. 2 qrs. at 2*l.* 2*s.* per C. on Demand - - - - -

Note, As *William Lowfield* is the buying Man, he must be made Dr. to Hops for the Value of the Purchase; and as Hops are the Commodity by him purchased, they must be made Cr. by *William Lowfield*, for their Quantity and Value.

11

J. E. I. Sold *Sir Humphrey Parsons* 2 Hhds. of *Lisbon-Wine*, at 8*l.* per Hhd. - - - - -

Note, Notwithstanding that you stand indebted, in your Ledger, to *Sir Humphrey Parsons*, in the Sum of 100*l.* you must make him Dr. to *Lisbon-Wine* for its Value, and *Lisbon-Wine* Cr. by

London, January 11, 1781.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sir <i>Humphrey Parsons</i> for the said Quantity and Value, as if you had owed him nothing; and therefore as you stood indebted before in a larger Sum, this only helps to discharge the Debt.			
	12			
7.	Received of <i>Elias Skinner</i> in Full - - - - -	27	—	—
	<i>Note</i> , As <i>Elias Skinner</i> stands indebted to you in the Sum of 27 <i>l.</i> so now he must be discharged of that Debt; to do which you must make <i>Cash Dr.</i> to <i>Elias Skinner</i> for the Sum received; and <i>Elias Skinner Cr.</i> by <i>Cash</i> for the same Sum.			
	13			
7. E. I.	Sold 3 Hhds. of <i>Lisbon-Wine</i> , at 8 <i>l.</i> 10 <i>s.</i> per Hhd. for present Mony - - - - -	25	10	—
	<i>Note</i> , This is of the same Nature with that of the 2d Instant, and therefore you are to make <i>Cash Dr.</i> to <i>Lisbon-Wine</i> for the Value, and <i>Lisbon-Wine Cr.</i> by <i>Cash</i> for the Quantity and its Value.			
	14			
7. I. H.	Bought of <i>John Harrison</i> , Esq; 20 Hhds. of Tobacco, qt. 74 C. 2 qrs. at 4 <i>l.</i> per C. for present Mony - -	298	—	—
	<i>Note 1</i> , The Tobacco being bought and the Mony paid down, in this Case, you must make the Tobacco Dr. to <i>Cash</i> for the Quantity bought, and its Value, and <i>Cash Cr.</i> by Tobacco for the said Value.			
	2. It is to be observed that you had some Tobacco before, which was a Part of your <i>Stock</i> , and yet remains unfold; and therefore when the same Sort of Goods happens to be bought of several Persons, and at different Prices, it is convenient to have some distinguishing <i>Mark</i> to know them by; that when you come to balance the Account of such Goods, you may the more easily inform yourself of the <i>Prime Cost</i> of what may be left unfold.			
	15			
7. I. H.	Sold <i>Thomas Johnson</i> , 10 Hhds. of the } <i>l.</i> <i>s.</i> <i>d.</i> foresaid Tobacco, qt. 37 C. 1 qr. 15 lb. } 171 19 34 at 4 <i>l.</i> 12 <i>s.</i> per C. = = = = = }			
7. B. A.	And 3 Hhds. of French Wine at 28 <i>l.</i> 5 <i>s.</i> } per Hhd. = = = = = } 84 15 0			
	<i>Note</i> , This is much the same as if it had been but one Parcel, for either Way you must make <i>Thomas Johnson Dr.</i> but here he must be made Dr. to <i>Sundry Accounts</i> for the Value of the Whole; and each Parcel must be made Cr. by <i>Ditto Johnson</i> for its respective Quantity and Value.	256	14	34
	16			
7.	Received of Sir <i>Robert Johnson</i> in Part - - - - -	100	—	—
	<i>Note</i> , This Passage is exactly the same with that of the 7th Instant, and therefore needs no other Explication.			
	17			
7.	Paid <i>William Baker</i> , Esq; in Full - - - - -	150	—	—
	<i>Note</i> , This also is the same with that of the 8th Instant.			

London, January 18, 1781.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
7. Received of Capt. <i>John Smith</i> in Full - - - - -	580	—	—
<i>Note, Here Cash must be made Dr. to Capt. Smith for the Sum received; and Capt. Smith Cr. by Cash for the same Sum.</i>			
	19	—	—
7. Bought of <i>John Herbert</i> , 20 Pieces of Stuffs, qt. 240 Yards, at 20 <i>d</i> per Yard - - - - -	20	—	—
<i>Note, As John Herbert is the selling Man, you must make Stuffs Dr. to him for their Quantity and Value, and John Herbert, Cr. by Stuffs for the said Value.</i>			
	20	—	—
7. I. H. Sold <i>John Hammond</i> , Esq: 10 Hhds. of Tobacco, qt. 37 <i>C.</i> 0 <i>qr.</i> 13 <i>lb.</i> at 4 <i>l.</i> 10 <i>s.</i> per <i>C.</i> he to pay as follows, viz.			
		<i>l.</i>	<i>s.</i> <i>d.</i>
On February the 9th next - - - - -	67	0	5
In three Months - - - - -	100	0	0
	167	—	5
<i>Note 1, This Case differs nothing from Goods sold upon Time, Jan. 3, in the stating of Dr. and Cr. (for whether the Payment be one or many (if no Money be paid down) John Hammond must be made Dr. to Tobacco for the Value of the Quantity sold him; and Tobacco must be made Cr. by John Hammond for the Quantity sold and its Value; only in the Journal you must mention the several Times of Payment.</i>			
<i>2. By the Rule of Three the Money is a Farthing more, which is purposely omitted.</i>			
	21	—	—
7. Sold Capt <i>William Andrews</i> , 20 Pieces of Stuffs, qt. 240 Yards, at 2 <i>s.</i> per Yard - - - - -	24	—	—
<i>Note, As Capt. Andrews is the buying Man, he necessarily becomes Dr. to Stuffs for the Value; and as Stuffs are the Things sold, they as necessarily become Cr. by William Andrews for both Quantity and Value.</i>			
	22	—	—
7. I. C. Sold <i>Robert Moore</i> the following Goods, viz:			
19 Hhds. of Tobacco, qt. 63 <i>C.</i> 1 <i>qr.</i> 14 <i>lb.</i> at 4 <i>l.</i> 15 <i>s.</i> per <i>C.</i> = = =	301	0	7½
7. 48 Bags of Pepper, qt. 1026 <i>lb.</i> at 17 <i>d.</i> per <i>lb.</i> = = = = =	72	13	0
7. S. C. 20 Bags of Hops, qt. 77 <i>C.</i> 3 <i>qr.</i> 12 <i>lb.</i> at 2 <i>l.</i> 15 <i>s.</i> per <i>C.</i> = = = = =	159	12	1½
7. R. M. Bought of d ^o <i>Moore</i> , 20 Pipes of Canary, at 25 <i>d.</i> per Pipe.	500	6	3
<i>Note, This Sort of Barter, being partly simple, and partly compounded, is, several Sorts of Goods given for one Sort, and their Total Values being different, you must not (as at Jan. 9, make the Goods received Dr. to the Goods delivered; but you must,</i>			
<i>1. Make Robert Moore Dr. to Sundry Accounts for the whole Value of the Goods delivered to him: and each Sort of Goods must be made Cr. by Robert Moore for the Quantity delivered to him, and its respective Value. And</i>			
<i>2. Make Canary Dr. to Robert Moore for the Quantity you received of him, and its Value; and Robert Moore Cr. by Canary for the said Value,</i>			

(6)

London, January 26, 1781.

J. R. M. Sold John Osborne, 20 Pipes of Canary, at 28 l. per Pipe
 Received in Part - - - - 290
 The rest upon Demand, viz. - 270

l. s. d.

560 — —

Note 1, This Case will admit of two ways of Journalizing it, viz.

1. Make John Osborne Dr. to Canary for the whole Value, and
 Canary Cr. by John Osborne for both Quantity and Value; then
 make Cash Dr. to John Osborne for the present Payment, and
 John Osborne Cr. by Cash for the same Sum.

Or,

2. Make Sundry Accounts Drs. to Canary, viz. Cash for the
 Money received, and John Osborne for what remains due;
 then make Canary Cr. by Sundry Accounts for both Quantity
 and Value: This latter being more Clerk-like than the
 former, I have accordingly made Choice of it.

24

J. I. L. Sold Richard Remnant 16 Pipes of Canary, at 27 l. per
 Pipe, to pay in three Months - - - - -

432 — —

Note, Here Richard Remnant must be made Dr. to Canary for
 its Value; and Canary Cr. by Richard Remnant for both Quan-
 tity and Value.

25

J. This Day Richard Remnant offered to pay }
 me for the 16 Pipes of Canary sold to } l. s. d.
 him Yesterday, if I would allow him } 426 13 4
 5 per Cent. Rebate for his early Pay- }
 ment, which I accordingly accepted }
 of, and received in ready Money - - }
 J. Allowed Rebate on 432 l. for 3 Months }
 at 5 per Cent. - - - - - } 5 6 8

432 — —

Note, Though Richard Remnant did not pay the full Debt, yet
 he must have the same Discharge as if he had; therefore Sundry
 Accounts must be made Drs. to Richard Remnant, viz. Cash
 for the early Payment, and Profit and Loss for the Rebate;
 and Richard Remnant Cr. by both.

2. If the Rebate had been agreed upon, and the Money paid to
 you by the buying Man, before he was made Dr. in your
 Books for the same, then there would be no need of any more
 than one Journal Entry; for in that Case you must value the
 Goods at no more than just what the buying Man paid for
 them upon Rebate, and enter them as is shewn in the Example
 of Jan. 2.

26

J. Sold William Lowfield, Esq; 7 Pieces of Shalloon, qt. 100
 Yards, at 2 s. 6 d per Yard - - - - -

12 10 —

Note, Here you must make William Lowfield Dr. to Shalloon for
 its Value, and Shalloon Cr. by William Lowfield for both Quan-
 tity and Value.

(7)

London, January 27, 1781.

7. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10 s. per Ream - - - - -
7. For which I am to pay as follows, viz. 100 l. at 1 Month, 100 l. at 2 Months, and 300 l. at 3 Months, after the Date hereof.

Note, This Case is just the Reverse of that of *John Hammond*, Jan. 21, and differs nothing from Goods bought upon Time, in the stating of Dr. and Cr. as in the Case of *Thomas Preston*, Esq; Jan. 5, for whether the Payment be one or many (if no Money be paid down, you, i. e. Paper, for you, must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* must be made Cr. by Paper for the said Value; only in the Journal you must mention the several Times of Payment.

28

7. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 per Cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money - - - - -
7. Allowed me Rebate on 500 l. at 5 per Cent. - - - - -

Note 1, This Case is just the Reverse of that in Jan. 25: And you must observe that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accounts*, viz. to Cash for your early Payment, and to Profit and Loss for the Rebate be allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Money paid to the selling Man, before the Goods had been enter'd in your Books, then there would have been no need of any more than one Journal Entry: for in that Case you must value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shewn in the Example of Jan. 14.

29

7. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3 s. 6 d. per Yard - - - - -
7. Sold d^o *Uxley*, 500 Reams of Paper, at 10 s. 6 d. per Ream - - - - -

Note, Though this is but a single Case in Barter, i. e. only one Sort of Goods given for another, yet, because they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you sold, you must of course be indebted to *Uxley*; therefore (as at Jan. 22, in the Case of *Robert Moore*) you must

1. Make *Norwich Crape* Dr. to *R. Uxley* for the Quantity bought of him, and its Value; and *R. Uxley* Dr. by *Norwich Crape* for the said Value.
2. Make *R. Uxley* Dr. to *Paper* for its Value, and *Paper* Cr. by *Robert Uxley* for the Quantity sold him, and the Value thereof

London, January 30, 1781.

7. Sold William Warner 40 Pieces of Norwich Crape,
 qt. 640 Yards, at 4 s. per Yard = = = = =
 7. For which I have received present Money - £28 0 0
 7. And by Assignment on William Lowfield, Esq; 50 0 0
 7. The rest to stand out 3 Months, viz. - - 50 0 0

Note, The Norwich Crape was sold to William Warner alone; but because Thomas Lowfield was indebted to William Warner in the Sum of 50 l. and that Sum is now assigned or made over to you, Thomas Lowfield therefore becomes Dr. to Norwich-Crape, i. e. to you, as well as William Warner; and in order to journalize this Case truly, you must make Sundry Accounts Drs. to Norwich-Crape for the whole Value, viz.

Cash for the Money received;

William Lowfield, Esq; for the Assignment on him; and William Warner for the remaining Sum due from him. Then make Norwich-Crape Cr. by Sundry Accounts for the Quantity sold, and the Value thereof, and it will be right.

2. With Regard to the Assignment on William Lowfield, Esq; which is a *Bill receivable*; some would erect an Account of *Bills receivable*, on account of such *Bills* as they may have occasion to receive, and it is not wrong so to do, when Circumstances direct that Way. However I have not done it, principally because the several *Bills receivable*, are for the most part from Persons, with whom the Merchant is supposed to correspond, for which Reason the Account of *Bills receivable* is useless.

31

7. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -

Note, As a careful Merchant would be frugal in all his Expenses; so it is not amiss to keep a Book of his *Household Expenses* in particular, and once in the Month (or oftner if he thinks it proper) to transfer the same into the *Ledger*, by opening an Account of *House-Expenses*, and making it Dr. to *Cash* for the *Expenses* of that Month; and *Cash* Cr. by *House Expenses* for the same Sum, balancing the same at last by *Profit and Loss*.

February 1

- Sold Elias Skinner, Esq; as follows, l. s. d.
 2 Hhds. of Lisbon-Wine, at 8 l. per Hhd. 16 0 0
 2 Hhds. of Oporto-Wine, at 9 l. per Hhd. 18 0 0
 4 Hhds. of French Wine, at 30 l. per Hhd. 120 0 0

J. B. I.
 J. T. P.
 J. B. A.

- For which I have received as follows, viz. l. s. d.
 Present Money - - - - - 90 0 0
 By Assignment on Martin Unwin - - 20 0 0
 The rest to stand out till the 18th Instant 44 0 0

Note, This Case is a little complex, and cannot be stated like the last, because here are several Sorts of Goods sold, whereas in the last there was but one Sort sold; therefore that Dr. and Cr. may be truly stated, you must

1. Make Elias Skinner Dr. to Sundry Accounts, viz. to Lisbon, Oporto, and French Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by Elias Skinner for the Quantity sold; and its respective Value.

l. s. d.
 128 - -

37 13 3

154 - -

London, February 1, 1781.

2. As you have received some Money, and also an Assignment in Part of Payment, you must discharge so much of the Account as these come to; to do which, you must make *Sundry Accounts* Drs. to *Elias Skinner*, viz. *Cash* for the Money which you have received, and *Martin Unwin* for *E. Skinner's* Assignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accounts*, for the Value of them both. Thus will *E. Skinner* stand discharged by so much as the *Cash* and Assignment come to.

2

7. Bought of <i>Isaac Reynolds</i> , as follows, viz.			
40 Pieces of <i>Duroy</i> , qt. 600 Yards, at	}	l.	s. d.
6 s. per Yard - - - - -		180	0 0
100 Pieces of <i>Sagathee</i> , qt. 1200 Yards,	}	150	0 0
at 2 s. 6 d. per Yard - - - - -			

For which I have paid as follows,		l.	s.	d.
Present Money - - - - -		100	0	0
Given d ^o <i>Reynolds</i> , <i>E. Skinner's</i> Note	}	20	0	0
on <i>Martin Unwin</i> - - - - -				
The rest to stand out 4 Months - - -		210	0	0

Note, This Case is just the reverse of the former, and to state it truly in your *Journal*, you must

1. Make *Sundry Accounts*, viz. *Duroy* and *Sagathee*, Drs. to *Isaac Reynolds* for the several Quantities, and their respective Values; and *Isaac Reynolds* Cr. by *Sundry Accounts* for the whole Value.

2. As you have given both Money and a Note in Part of Payment, you must take care to discharge so much of the Debt as the Note and Money come to; to do which you must make *Isaac Reynolds* Dr. to *Sundry Accounts*, viz. to *Cash* for the Money paid him, and to *Martin Unwin* for *Skinner's* Note on him, now payable to *Isaac Reynolds*; and *Cash* and *Martin Unwin* Crs. by *Isaac Reynolds* for the Money and Note paid to ditto *Reynolds*.

3

7. Received of *John James* for the Use of *Thomas Shaw* -

Note, This Case is different from that in Jan. 8, because the Money which you received is not your own, but *Thomas Shaw's*, to whom you are accountable for the same; therefore you must make *Cash* Dr. not to the Person of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Cash* for the Sum so received.

4

7. Paid to *William Smith*, the Sum of 100 l. which I Yesterday received for the Use of *Thomas Shaw*, by Order of d^o *Shaw* - - - - -

Note, This is the Converse of the former Case, and differs from that in Jan. 9, because the Money which you paid was not your own; nor did *William Smith* receive the same as due from you, but from *Thomas Shaw*; therefore you must not make the Person to whom you paid the Money, but *Thomas Shaw* Dr. to *Cash* for the Sum paid; and *Cash* Cr. by *Thomas Shaw* for the same Sum.

London, February 5, 1781.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i> Received of <i>Brandon George</i> in full - - - - -	57	—	—
<i>Note.</i> Here you must make <i>Cash Dr.</i> to <i>Brandon George</i> for the Sum received, and <i>Brandon George Cr.</i> by <i>Cash</i> for the same Sum.			
	6	—	—
<i>J.</i> Received of <i>Thomas Preston, Esq;</i> in full - - - - -	65	—	—
<i>Note 1.</i> Here you must make <i>Cash Dr.</i> and <i>Thomas Preston Cr.</i> <i>2.</i> Like <i>Cases</i> should always have like <i>Expressions.</i>			
	7	—	—
<i>J.T.P.</i> Bought of <i>Thomas Preston, Esq;</i> 10 Hhds. of <i>Oporto Wine</i> , at <i>9l. per Hhd.</i> to pay <i>May 14 next</i> - - -	90	—	—
<i>Note.</i> <i>Oporto Wine</i> must here be made <i>Dr.</i> to <i>Thomas Preston</i> , for the Quantity and its Value, and <i>Thomas Preston Cr.</i> by <i>Oporto-Wine</i> for the said Value.			
	8	—	—
<i>J T.L.</i> Sold <i>Abraham Sims</i> , as follows,			
5 Pieces of <i>Drugget</i> , containing 60 Yards, at <i>4 s. 4 d. per Yard</i> - - -	13	0	0
5 Pieces of <i>Broad Cloth</i> , qt. 85 Yards, at <i>11 s. per Yard</i> - - - - -	46	15	0
12 Pieces of <i>Holland</i> , qt. 252 Ells, at <i>4 s. per Ell</i> - - - - -	50	8	0
	110	3	—
For which he paid me in Full.			
<i>Note 1.</i> There is not a great Deal of Difference between one Parcel of Goods sold for ready Money, and several Parcels: for <i>Cash</i> must be made <i>Dr.</i> to them all, each Parcel being made <i>Cr.</i> by <i>Cash</i> for itself; and therefore must be journalized after the following Manner, viz: <i>Cash Dr.</i> to <i>Sundry Accounts</i> for the whole Value received; and <i>Drugget, Broad Cloth</i> and <i>Holland Cr.</i> by <i>Cash</i> for their several Quantities sold, and their Values respectively.			
<i>2.</i> In the Account of <i>Broad Cloth</i> , the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.			
	9	—	—
<i>J.</i> Received of <i>John Hammond</i> in Part - - - - -	67	0	0
Abated - - - - -	0	0	5
	67	—	5
<i>Note.</i> By looking back to the 20th Day of the last Month, you will find that <i>John Hammond</i> was to pay <i>67 l. 0 s. 5 d.</i> and the Abatement of the <i>Five-pence</i> being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of; but as Exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make <i>Sundry Accounts Drs.</i> to <i>John Hammond</i> for the whole Payment that should be made, viz. <i>Cash</i> for the Money you have received of him, and <i>Profit and Loss</i> for the Money abated him; Then make <i>John Hammond Cr.</i> by <i>Sundry Accounts</i> for both Money and Abatement,			

London, February 10, 1781.

J. Bought of *William Baker, Esq;* 100 Pieces of Serge,
 qt. 1400 Yards, at 1 s. per Yard.
 For which I paid present Money - - - £20 0 0
 The rest to be paid the 20th Instant - - - 50 0 0

Note, This Case admits of two ways of journalizing, and is the Reverse of that mentioned Jan. 23.

1. Make *Serge Dr.* to *William Baker* for the whole Quantity bought, and its Value, and *William Baker Cr.* by *Serge* for the said Value; then, because you have paid 20*l.* in Part, make *William Baker Dr.* to *Cash* for the Money paid him, and *Cash Cr.* by *William Baker* for the same Sum. Or,
2. Make *Serge Dr.* to *Sundry Accounts*, expressing the Quantity and its Value; then make *Cash Cr.* by *Serge* for the Money paid, and *William Baker Cr.* by *Serge* for the 50*l.* remaining due to him. But as the latter looks more like a good *Book-keeper* than the former: so I have made Choice of it accordingly.

J.R M Bought of *Robert Moore* 40 Hhds. of *Lisbon Wine*, at
 7 *l.* per Hhd. - - - - -
 Given *Robert Moore*, in Part of Payment, as follows,
 J. 200 Reams of Paper, at 11 s. per Ream £110 0 0
 In present Money - - - - - 70 0 0
 The rest on Demand - - - - - 100 0 0

Note, This Case will admit of two ways of journalizing, viz.

1. Make *Lisbon Wine Dr.* to *Robert Moore* for the whole Quantity of Wine bought, and its Value, and *Robert Moore Cr.* by *Lisbon Wine* for its Value; then make *Robert Moore Dr.* to *Sundry Accounts* for the Value of what he has received, and *Paper Cr.* by *Robert Moore* for the Quantity sold and its Value; also *Cash Cr.* by *Robert Moore* for the Sum paid him, the Balance of which is the 100*l.* due to him. Or,
2. Make *Lisbon Wine Dr.* to *Sundry Accounts* for the whole Quantity bought, and its Value; then make *Paper Cr.* by *Lisbon Wine* for the Quantity sold, and its Value; *Cash Cr.* by *Lisbon Wine* for the Sum of Money paid *Robert Moore*; and *Robert Moore Cr.* by *Lisbon Wine* for the Sum remaining due to him. Either of these Ways will do, but the expert *Book-keeper* will, I believe, make Choice of the latter, as the better of the two.
3. As *Robert Moore* stood indebted to you 33*l.* 6*s.* 8*d.* before the Account was entered, it may seem something odd, that you should be made Debtor to him 100*l.* in the above Affair, when in Reality you owe him no more than 66*l.* 13*s.* 9*d.* but this Difficulty will vanish with a little Consideration. For as the several Parts of the whole taken together must be equal to that Whole; so in the above Quantity of *Lisbon Wine* amounting to 280*l.* that particular Account must be balanced by your being made Dr. to *Robert Moore* 100*l.* though in Reality you owe him no more than 66*l.* 13*s.* 9*d.* as before, which Sum only must be paid on Demand.

J. Sold *Brandon George* 4 Hhds. of *Lisbon Wine*, at 8*l.* per
 Hhd. - - - - -

Note, Brandon George must be made Dr. to Lisbon Wine, and Lisbon Wine Cr. by Brandon George for its Quantity and Value.

London, February 13, 1781.

7. Sold Robert Uxley, 10 Pieces of Serge, qt. 140 Yards,
at 15 d. per Yard - - - - -

Note, Here you must make Robert Uxley Dr. to Serge for its Value, and Serge Cr. by R. Uxley for its Quantity and Value.

14

Sold Samuel Grainger, as follows

7.	4 Pieces of Norwich Crape, qt. 64 Yards	l.	s.	d.
	at 4 s. per Yard = = = =	12	10	0
7.	10 Pieces of Duroy, qt. 150 Yards, at			
	6 s. 6 d. per Yard = = = =	48	15	0
7.	10 Pieces of Sagathee, qt. 120 Yards,			
	at 2 s. 10 d. per Yard = = = =	17	0	0

Received present Money = = = 29 11 0

The rest to pay March 1st next = 50 0 0

Note, This differs very little from only one Sort of Goods sold in like manner: for either way the Buyer must be made Dr. but here the Buyer, i. e. Samuel Grainger must be made Dr. to Sundry Accounts for the whole Value of the Goods sold to him, and the several Sorts of Goods, viz. Norwich Crape, Duroy and Sagathee, must be made Crs. by Samuel Grainger for their several Quantities sold to him, and their respective Values: Then Cash must be made Dr. to Samuel Grainger for the Money received, and Samuel Grainger Cr. by Cash for the same Sum.

15

Bought of Robert Uxley, as follows, viz.

7.R.U.	10 Hhds. of French Wine, at 30 l. per Hhd.	300	0	0
7.R.U.	10 Pipes of Canary, at 25 l. per Pipe	250	0	0
7.R.U.	10 Hhds. of Lisbon Wine, at 7 l. per Hhd.	70	0	0

7. For which I paid present Money - - - £100 0 0
7. 300 Reams of Paper, at 10 s. 6 d. per Ream 157 10 0
The rest payable, as per Note, in 3 Months 362 10 0

Note. This Case appears something like that in the 11th Instant, but is confined to only one Way of stating Dr. and Cr. because here are several Sorts of Goods bought. And although here is Barter in this Case, as in that, yet the Goods not being Value for Value, you must make Sundry Accounts, viz. French Wine, Canary and Lisbon Wine Drs. to R. Uxley for the several Quantities bought, and their respective Values, and R. Uxley Cr. by Sundry Accounts for the whole Value: Then make R. Uxley Dr. to Sundry Accounts for the Value of what he has received, and Cash Dr. by R. Uxley for the Sum paid him, and Paper Cr. by Robert Uxley, for the Quantity sold and its Value.

2. What was said of Bills receivable, p. 8, Jan. 30, may here be observed concerning Bills payable.

l. s. d.

8 15 —

78 11 —

620 —

London, February 16, 1781.

7. I. H. Bought of *John Herbert*, 20 Hhds. of Tobacco, qt. 76 C.
1 qr. 14 lb. at 4 l. 10 s. per C. - - - - -

l. s. d.
343 13 9

Which I have received in lieu of a Debt of 230 0 0
And return'd the Overplus, which was - 113 13 9

Note, This Case may be Journalized two Ways, viz.

1. Make Tobacco Dr. to *John Herbert* for the Quantity bought and its Value, and *John Herbert* Cr. by Tobacco for the said Value: then make *John Herbert* Dr. to Cash for the Overplus paid him, and Cash Cr. by *John Herbert* for the said Overplus. Or,

2. Make Tobacco Dr. to Sundry Accounts, viz. to Cash and to *John Herbert* for the Whole Sum that the Tobacco amounts to, and its Quantity; and *John Herbert* Cr. by Tobacco for so much as the Debt amounts to, and Cash Cr. by Tobacco for the Overplus paid to *John Herbert*. Either of these is right, but the ingenious Book-keeper will, I believe, prefer the latter, if he examines them carefully.

17

7. J. H. Sold *Martin Unwin*, 20 Hhds. of Tobacco, qt. 76 C.
1 qr. 14 lb. at 5 l. per C. - - - - -

386 17 6

Note, It is very plain that *Martin Unwin* (he being the buying Man) must be made Dr. to Tobacco for its Value, and that Tobacco must be made Cr. by *Martin Unwin* for both Quantity and Value,

18

7. Received of *Elias Skinner* in full - - - - -

44 - - -

Note, As you receive the Money, you must necessarily make Cash Dr. to *Elias Skinner* for the same, and *Elias Skinner* Cr. by Cash for the like Sum.

19

Sold *Isaac Reynolds*, as follows, viz.

7. R. M. 14 Hhds. of Lisbon Wine, at 8 l. per } l. s. d.
Hhd. - - - - - } 112 0 0
7. R. U. 5 Pipes of Canary, at 28 l. per Pipe - 140 0 0

252 - - -

The Balance of our Account to be paid in 6 Months.

Note, Whatever Dealings there may be between yourself and *Isaac Reynolds*, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of Goods sold to him; so you must make him Dr. to Sundry Accounts for the whole Value, and each of them Cr. by *Isaac Reynolds*, for its respective Quantity and Value.

20

7. Paid *William Baker*, Esq; in full - - - - -

50 - - -

Note, As you have paid *William Baker*, he must be made Dr. to Cash for that Sum, and Cash must be made Cr. by *William Baker* for the same Sum.

London, February 18, 1781.

Bought of Thomas Shaw, as follows, viz.		l.	s.	d.
J.T.S.	44 Bags of Hops, wt. 132 C. 2 qrs.	185	10	0
	at 28 s. per C. - - - - -			
J.T.S.	20 Pieces of Drugget, qt. 280 Yards,	46	13	4
	at 3 s. 4 d. per Yard - - - - -			
Sold to Thomas Shaw, as follows, viz.		l.	s.	d.
J.T.P.	10 Hhds. of Oporto Wine, at 11 l. per	110	0	0
	Hhd. - - - - -			
J.R.M.	7 Hhds. of Lisbon Wine, at 8 l. per	56	0	0
	Hhd. - - - - -			
	And return'd him the Overplus, which	66	3	4
	was - - - - -			

232 3 4

232 3 4

Note, This is a Case in Barter, that is compound on both Sides; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the Difference of their whole Values paid by you to Thomas Shaw; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accounts* Drs. to Thomas Shaw for what you bought of him, viz. Hops and Drugget, for their respective Quantities and Value; and Thomas Shaw Cr. by *Sundry Accounts* for their whole Value.
2. Make Thomas Shaw Dr. to *Sundry Accounts* for what he has received; and make Oporto Wine, Lisbon Wine and Cash Crs. by Thomas Shaw for their respective Quantities and Values.

22

7. My good Friend William Baker, Esq; having Occasion for some Money, has desired me to lend him the Sum of 500 l. upon Bond, for 6 Months, at 5 per Cent. which I have agreed to, and he has received the said Sum accordingly - - - - -

500 — —

Note, Most Writers on this Subject make the Borrower Dr. to Sundry Accounts, that is, to Cash for the Sum lent him, and to Interest Reckoning, or else to Profit and Loss for the Interest; but as the Borrower may pay the Principal either before or after the limited Time in the Bond: so the Interest cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to Cash for the Principal by him received, and Cash Cr. by the Borrower for the same Sum, letting the Interest alone till it shall be paid.

23

7. John Osborne being indebted to me in the Sum of 270 l. has given me an Assignment on James Jenkins for the same Sum, which I have this Day received - - -

270 — —

Note, As John Osborne stands indebted to you in your Ledger, in the above-named Sum; so he only must be cleared, though you have received the Money of Jenkins; for by Jenkins's paying you the Money by Osborne's Order, it is that Osborne stands clear of the Debt, and therefore you must make Cash Dr. to John Osborne for the forepaid Sum, and John Osborne Cr. by Cash for the same Sum; Jenkins being out of the Question.

London, February 24, 1781.

7. I am indebted to Capt. *William Andrews*, in the Sum of 246 *l.* which he has called on me for; I have therefore given him an Assignment on Sir *Robert Johnson* for the like Sum, which he has this Day received - - - - -

Note, This Entry differs from that next before, in as much as you stand indebted to Capt. *William Andrews*, and at the same Time Sir *Robert Johnson* stands indebted to you in a greater Sum: Therefore as Sir *Robert Johnson* has answered the Assignment, you must make Capt. *William Andrews* Dr. to Sir *Robert Johnson* for the Sum mentioned in the Assignment, and Sir *Robert Johnson* Cr. by Capt. *William Andrews* for the same Sum.

25

7. I am indebted to *Robert Moore* 66 *l.* 13 *s.* 9 *d.* he therefore has given *John Ash* a Draft on me for the like Sum, which I have this Day paid - - - - -

Note, This Case is just the Reverse of that of the 23d Instant, therefore when you paid *John Ash*, it was for *Robert Moore's* Use: Hence you have nothing more to do, but to make *Robert Moore* Dr. to *Cash* for the Money paid on the Draft, and *Cash* Cr. by *Robert Moore* for the like Sum.

26

7. *Samuel Grainger*, who stands indebted to me 50 *l.* has compounded with his Creditors to pay them 2 *s.* 6 *d.* in the Pound; I have therefore received of him 6 *l.* 5 *s.* and given him a general Discharge - - - - -

Note, Notwithstanding that *Samuel Grainger* has paid you no more than 6 *l.* 5 *s.* yet you must give him Credit for the whole 50 *l.* and in order to do this you must

1. Make *Sundry Accounts* Drs. to *Samuel Grainger* in the whole Sum, that is,
Cash for the Money which you have received, and
Profit and Loss for the Sum abated him: And then
2. Make *Samuel Grainger* Cr. by *Sundry Accounts* for the same Sum.

27

- 7 Sold 10 Pieces of *Duroy*, qt. 150 Yards, at 6 *s.* 6 *d.* per Yard, to *Robert Uxley* - - - - -

Note, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in course, must be your Dr. for the same; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Account will be rightly stated.

28

7. Paid sundry Charges this Month, as per Book of House Expenses - - - - -

Note, This Entry is exactly the same with that of Jan. 31 last, and therefore you are only to make *Household Expenses* Dr. to *Cash* for the Money expended this Month, and *Cash* Cr. by *Household Expenses* for the same Sum.

The End of the first Waste Book.

The JOURNAL.

LONDON, January 1, 1781.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Stock - - -	108	30	14 10 $\frac{1}{4}$			
1	Cash in ready Mony - - - - -	8000	0	0			
1	Tobacco, for 19 Hhds. qt. 63 C. 1 gr. 14 lb. } at 4 <i>l.</i> 14 <i>s.</i> per C. - - - - -	297	17	0			
1	Pepper, for 48 Bags, qt. 1026 lb. at 16 <i>d.</i> } per lb. - - - - -	68	8	0			
2	Canary, for 16 Pipes at 25 <i>l.</i> per Pipe - -	400	0	0			
2	Hops, for 30 Bags, qt. 109 C. 1 gr. 12 lb. } at 2 <i>l.</i> per C. - - - - -	218	14	3 $\frac{1}{2}$			
2	French Wine, for 10 Hhds. at 27 <i>l.</i> per Hhd.	270	0	0			
2	Holland, for 20 Pieces, qt. 384 Ells, at 3 <i>s.</i> } per Ell - - - - -	57	12	0			
2	Broad Cloth, for 10 Pieces, qt. 180 Yards, } at 10 <i>s.</i> per Yard - - - - -	90	0	0			
3	Shalloon, for 7 Pieces, qt. 100 Yards, at } 2 <i>s.</i> 4 <i>d.</i> per Yard - - - - -	11	13	4			
3	Druggot, for 5 Pieces, qt. 60 Yards, at 3 <i>s.</i> } 6 <i>d.</i> per Yard - - - - -	18	10	0			
3	Thomas Preston, Esq; on Demand = = =	188	8	8			
3	Sir Robert Johnson = = = = =	476	8	8			
3	John Herbert = = = = =	258	8	8			
3	Capt. John Smith (to pay the 18th Instant)	588	8	8			
		1683	16	16 $\frac{1}{4}$			
1	Stock Dr. to Sundry Accompts = = =	535	13	8			
4	To Capt. William Andrews on Demand =	270	0	0			
4	To Sir Humphrey Parsons (to pay the 18th } Instant) - - - - -	100	0	0			
4	To William Baker, Esq; (to pay the 17th } Instant) - - - - -	150	0	0			
4	To William Warner - - - - -	15	13	0			
		535	13	8			

Note 1, The *Inventory* being journalized, as above, you must next turn to your *Ledger*, and therein credit an Account for each of these Particulars, in the following Manner.

(1.) You must begin with *Stock*, and in a good round-Text-Hand on the left Follum of the Book, write *Stock Dr.* and on the right Follum, in the same Hand, write *Per Contra Cr.*

(2.) Because Sundry Accompts are Drs. to *Stock*, you must in your *Ledger* make *Stock Cr.* by Sundry Accompts, expressing the whole Value.

(3.) Make every particular Part Dr. to *Stock* for its Quantity (which mention in your *Inventory*) and Value respectively.

(4.) Beginning these Particulars with *Cash*, you must, as in *Stock*, make *Cash Dr.* by *Contra Cr.* and then beneath, in small Hand,

London, January 1, 1781.

on the Debtor Side, put the Year and Day of the Month, and the Folium of the *Journal*, and then write, To *Stock* in ready Mony, expressing the Sum. The like do with *Tobacco, Pepper, &c.*

(5.) After this is done, you must next (because you stand indebted to several Persons) make *Stock Dr.* to *Sundry Accompts* for the Sum of all your Debts.

(6.) Make each particular Man *Cr.* by *Stock* (on the Creditor Side) for the Sum which you owe him; observing also, the *Date* and *Folium*. This is posting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant erects an *Accompt* of himself in his *Ledger*, because his own *Stock* stands for him.

		£	s.	d.
1	Cash Dr. to Holland - - - - -	£22	0	0
2	For 8 Pieces, qt. 132 Ells, at 3s. 4d. per Ell, for ready Mony	22	—	—
5	Brandon George Dr. to French Wine - - -	£57	0	0
2	For 2 Hhds. at 28 l. 10 s. per Hhd. to pay in one Month -	57	—	—
5	Oporto Wine Dr. to Thomas Preston, Esq; - -	£35	0	0
3	For 5 Hhds. at 7 l. per Hhd. - - - - -	35	—	—
1	Samuel Fairman Dr. to French Wine - - -	£28	0	0
2	For 1 Hhd. at 28 l. per Hhd. - - - - -	28	—	—
5	Elias Skinner, Esq; Dr. to Oporto Wine - -	£27	0	0
5	For 3 Hhds. at 9 l. per Hhd. to pay the 12th Instant - -	27	—	—
1	Cash Dr. to Sir Robert Johnson - - - - -	£100	0	0
3	Received in Part - - - - -	100	—	—
4	Sir Humphrey Parsons Dr. to Cash - - - -	£100	0	0
1	Paid in Full - - - - -	100	—	—
6	Lisbon-Wine Dr. to Broad Cloth - - - - -	£49	0	0
2	For 7 Hhds. at 7 l. per Hhd. bought of Elias Ingram, for which I sold him 5 Pieces of Broad Cloth, qt. 96 Yards, at 10s. 6d. 1/2 per Yard, amounting to the same Sum - -	49	—	—
6	William Lowfield, Esq; Dr. to Hops - - - -	£66	3	0
2	For 10 Bags, qt. 31 C. 2 qrs. at 2 l. 2 s. per C. - - - -	66	3	—
4	Sir Humphrey Parsons Dr. to Lisbon-Wine - -	£16	0	0
6	For 2 Hhds. at 8 l. per Hhd. - - - - -	16	—	—
1	Cash Dr. to Elias Skinner - - - - -	£27	0	0
5	Received in Full - - - - -	27	—	—

D

London, January 13, 1781.

			l.	s.	d.
1	Cash Dr. to Lisbon-Wine - - - - -	£25 10 0			
6	For 3 Hhds. at 8 l. 10 s. per Hhd. - - - - -		25	10	—
	14				
1	Tobacco Dr. to Cash - - - - -	£298 0 0			
1	For 20 Hhds. qt. 74 C. 2 qrs. at 4 l. per C. - - - - -		298	—	—
	15				
6	Thomas Johnson Dr. to Sundry Accompts - - - - -	£256 14 3 1/2			
1	To Tobacco, for 10 Hhds. qt. 37 C. 1 qr. } 171 19 3 1/2				
	15 lb. at 4 l. 12 s. per C. = - - - - -				
2	To French Wine, for 3 Hhds. at 28 l. 5 s. per Hhd. 84 15 0		256	14	3 1/2
	16				
1	Cash Dr. to Sir Robert Johnson - - - - -	£100 0 0			
3	Received in Part - - - - -		100	—	—
	17				
4	William Bate, Esq; Dr. to Cash - - - - -	£150 0 0			
1	Paid in Full - - - - -		150	—	—
	18				
1	Cash Dr. to Capt. John Smith - - - - -	£580 0 0			
4	Received in Full - - - - -		580	—	—
	19				
6	Stuffs Dr. to John Herbert - - - - -	£20 0 0			
3	For 20 Pieces, qt. 240 Yards, at 20 d. per Yard - - - - -		20	—	—
	20				
6	John Hammond, Esq; Dr. to Tobacco - - - - -	£167 0 5			
1	For 10 Hhds. qt. 37 C. 0 qr. 13 lb. at 4 l. 10 s. per C. he				
	to pay as follows, viz.				
	On February the 9th next - - - - -	£67 0 5			
	In three Months - - - - -	100 0 0			
	21		167	—	5
4	Capt. William Andrews Dr. to Stuffs - - - - -	£24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2 s. per Yard - - - - -		24	—	—
	22				
2	Robert Moore Dr. to Sundry Accompts - - - - -	£533 6 3			
1	To Tobacco, for 19 Hhds. qt. 65 C. 1 qr. } 301 0 7 1/2				
	14 lb. at 4 l. 15 s. per C. - - - - -				
1	To Pepper, for 48 Bags, qt. 1026 lb. at 17 d. } 72 13 6				
	per lb. - - - - -				
2	To Hops, for 20 Bags, qt. 77 C. 3 qrs. 12 lb. } 159 12 1 1/2				
	at 2 l. 1 s. per C. - - - - -				
			533	6	3
2	Canary Dr. to Robert Moore - - - - -	£500 0 0			
7	For 20 Pipes, at 25 per Pipe - - - - -		500	—	—

(4)

London, January 23, 1781.

			l.	s.	d.
	Sundry Accompts Drs. to Canary, for 20 } Pipes, at 28 l. per Pipe, sold <i>John Osborne</i> - }	560 0 0			
1	Cash Received in Part = = = = =	290 0 0			
7	<i>John Osborne</i> for the Remainder = = = =	270 0 0			
2	===== 24 =====		560		
7	<i>Richard Remnant</i> Dr. to Canary = = = =	432 0 0			
2	For 16 Pipes, at 27 l. per Pipe, to pay in 3 Months = = =		432		
	===== 25 =====				
	Sundry Accompts Drs. to <i>Richard Remnant</i> =	432 0 0			
1	viz: Cash received for early Payment = =	426 13 4			
7	Profit and Loss, for the Rebate on 432 l. } for 3 Months, at 5 per Cent. = = = }	5 6 8			
	===== 26 =====		432		
6	<i>William Lowfield, Esq;</i> Dr. to Shalloon = =	12 10 0			
3	For 7 Pieces, qt. 100 Yards, at 2 s. 6 d. per Yard = =		12	10	
	===== 27 =====				
7	Paper Dr. to <i>Martin Unwin</i> = = = =	500 0 0			
7	For 1000 Reams, at 10 s. per Ream, for which I am to pay as follows,				
	Within 1 Month = =	100 0 0			
	2 Months = =	100 0 0			
	3 Months = =	300 0 0			
	===== 28 =====		500		
7	<i>Martin Unwin</i> Dr. to Sundry Accompts = =	500 0 0			
1	viz: To Cash = = = = =	495 1 1½			
9	To Profit and Loss, for the Rebate on } 500 l. at 5 per Cent. = = = }	4 18 10½			
	===== 29 =====		500		
8	<i>Norwich Crape</i> Dr. to <i>Robert Uxley</i> = = =	280 0 0			
8	For 100 Pieces, qt. 1600 Yards, at 3 s. 6 d. per Yard = =		280		
8	<i>Robert Uxley</i> Dr. to Paper = = = =	262 10 0			
7	For 500 Reams, at 10 s. 6 d. per Ream = = = =		262	10	
	===== 30 =====				
	Sundry Accompts Drs. to <i>Norwich Crape</i> , for } 40 Pieces, qt. 640 Yards, at 4 s. per Yard - }	128 0 0			
1	viz: Cash received in Part = = = =	28 0 0			
6	<i>William Lowfield, Esq;</i> for <i>William Warner's</i> Assignment on him = = =	50 0 0			
4	<i>William Warner</i> for the Remainder, } stand 3 Months = = = = }	50 0 0			
8	===== 31 =====		128		

(5)

London, January 31, 1781.

			l.	s.	d.
5	House-Expenses Dr. to Cash - - - - -	£37 13 3			
1	For sundry Charges paid this Month, as per Book of House-Expenses - - - - -		37	13	3
	February 1				
5	Elias Skinner Dr. to Sundry Accompts - -	£154 0 0			
6	viz. To Lisbon Wine, for 2 Hhds. at 8l. per Hhd.	16 0 0			
5	To Oporto Wine, for 2 Hhds. at 9l. per Hhd.	18 0 0			
2	To French Wine, for 4 Hhds. at 30s. per Hhd.	120 0 0			
	Sundry Accompts Drs. to Elias Skinner - -	£110 0 0	154		
1	viz. Cash received in Part - - - - -	90 0 0			
7	Martin Unwin, for d ^o Skinner's Assign-ment on him, payable to me - - -	20 0 0			
5			110		
	Sundry Accompts Drs. to Isaac Reynolds - -	£330 0 0			
8	viz. Duroy, for 40 Pieces, qt. 600 Yards, at 6s. per Yard - - - - -	180 0 0			
8	Sagathee, for 100 Pieces, qt. 1200 Yards, at 2s. 6d. per Yard - - - - -	150 0 0			
8	Isaac Reynolds Dr. to Sundry Accompts - -	120 0 0	330		
1	viz. To Cash paid him in Part for the above mentioned Goods - - - - -	100 0 0			
7	To Martin Unwin, for Skinner's Note on him, payable to Reynolds - - - - -	20 0 0			
			120		
1	Cash Dr to Thomas Sharw - - - - -	£100 0 0			
9	Received of John James for the Use of d ^o Sharw - - - - -		100		
	Thomas Sharw Dr. to Cash - - - - -	£100 0 0			
1	Paid to William Smith, by Order of d ^o Sharw - - - - -		100		
	Cash Dr. to Brandon George - - - - -	£57 0 0			
1	Received in Full - - - - -		57		
	Cash Dr. to Thomas Presten, Esq ⁱ - - - - -	£65 0 0			
1	Received in Full - - - - -		65		
	Oporto Wine Dr. to Thomas Presten, Esq ⁱ - -	£90 0 0			
3	For 10 Hhds. at 9l. per Hhd. to pay May 14 next - - -		90		

London, February 8, 1781.

		l.	s.	d.
1	Cash Dr. to Sundry Accompts - - - -	£110	3	0
3	<i>viz.</i> To Drugget, for 5 Pieces, qt. 60 Yards, } at 4 s. 4 d. per Yard - - - -	13	0	0
2	To Broad Cloth, for 5 Pieces, qt. 85 } Yards, at 11 s. per Yard - - - -	46	15	0
2	To Holland, for 12 Pieces, qt. 252 Ells, } at 4 s. per Ell - - - - -	50	8	0
	9			
	Sundry Accompts Drs. to John Hammond, Esq; £67	0	5	
1	<i>viz.</i> Cash received in Part - - - - -	67	0	0
9	Profit and Loss abated him - - - - -	0	0	5
6	10			
9	Serge Dr. to Sundry Accompts, for 100 Pieces } qt. 1400 Yards, at 1 s. per Yard - -	70	0	0
1	<i>viz.</i> To Cash paid in Part - - - - -	20	0	0
4	To William Baker, Esq; for the rest, to be } paid the 20th Instant - - - - -	50	0	0
	11			
6	Lisbon Wine Dr. to Sundry Accompts, for 40 } Hhds. at 7 l. per Hhd. - - - - -	280	0	0
7	<i>viz.</i> To Paper, for 200 Reams, at 11 s. per } Ream - - - - -	110	0	0
1	To Cash paid in Part - - - - -	70	0	0
7	To Robert Moore for the rest, to be paid } on Demand - - - - -	100	0	0
	12			
5	Brandon George Dr. to Lisbon Wine - - - -	£32	0	0
6	For 4 Hhds. at 8 l. per Hhd. - - - - -			
	13			
8	Robert Uxley Dr. to Serge - - - - -	£8	15	0
9	For 10 Pieces, qt. 140 Yards, at 15 d. per Yard - - - -			
	14			
10	Samuel Grainger Dr. to Sundry Accompts -	£78	11	0
8	<i>viz.</i> To Norwich Crape, for 4 Pieces, qt. 64 } Yards, at 4 s. per Yard - - - - -	12	16	0
8	To Duroy, for 10 Pieces, qt. 150 Yards, } at 6 s. 6 d. per Yard - - - - -	48	15	0
6	To Saguthee, for 10 Pieces, qt. 120 Yards, } at 2 s. 10 d. per Yard - - - - -	17	0	0
1	Cash Dr. to Samuel Grainger - - - - -	28	11	0
19	Received in Part for the above Goods - - - - -	28	11	

London, February 15, 1781.

			l.	s.	d.
	Sundry Accompts Dr. to Robert Uxley - -	£620 0 0			
2	viz. French Wine, for 10 Hhds. at 30 l. per				
	Hhd. - - - - -	300 0 0			
2	Canary, for 10 Pipes, at 25 s. per Pipe -	250 0 0			
6	Lisbon Wine, for 10 Hhds. at 7 l. per				
8	Hhd. - - - - -	70 0 0			
			620	-	-
8	Robert Uxley Dr. to Sundry Accompts - -	£257 10 0			
1	viz. To Cash paid him in Part - - - -	100 0 0			
7	To Paper, for 300 Reams, at 10 s. 6 d. } per Ream - - - - -	157 10 0			
			257	10	-
1	Tobacco Dr. to Sundry Accompts, for 20				
	Hhds. qt. 76 C. 1 gr. 14 lb. at 4 l. 10 s. } per C. - - - - -	343 13 9			
1	viz. To Cash, paid in Part - - - - -	113 13 9			
3	To John Herbert, for the clearing of a } Debt of - - - - -	230 0 0			
			343	13	9
2	Martin Unwin Dr. to Tobacco - - - -	£381 17 6			
1	For 20 Hhds. qt. 76 C. 1 gr. 14 lb. at 7 l. per C. - - -		381	17	6
1	Cash Dr. to Elias Skinner - - - - -	£44 0 0			
1	Received in Full - - - - -		44	-	-
8	Isaac Reynolds Dr. to Sundry Accompts - -	£252 0 0			
6	viz. To Lisbon Wine, for 14 Hhds. at 8 l. per				
	Hhd. - - - - -	112 0 0			
2	To Canary, for 5 Pipes, at 28 l. per				
	Pipe - - - - -	140 0 0			
			252	-	-
	The Balance of our Accompts to be paid in 6 Months.				
4	William Baker, Esq; Dr. to Cash - - -	£50 0 0			
1	Paid him in Full - - - - -		50	-	-

London, February 21, 1781.

		l.	s.	d.
	Sundry Accompts Drs. to <i>Thomas Shaw</i> - -	£232	3	4
2	<i>viz.</i> Hops, for 44 Bags, wt. 132 C. 2 qrs. 0 lb. } at 28 s. per C. - - - - - }	185	10	0
3	Drugget, for 20 Pieces, qt. 280 Yards, } at 3 s. 4 d. per Yard - - - - - }	46	13	4
9	<i>Thomas Shaw</i> Dr. to Sundry Accompts - -	£232	3	4
5	<i>viz.</i> To <i>Oporto</i> Wine, for 10 Hhds. at 11 l. } per Hhd. - - - - - }	110	0	0
6	To <i>Lisbon</i> Wine, for 7 Hhds. at 8 l. per } Hhd. - - - - - }	56	0	0
1	To Cash for the Overplus paid him - -	66	3	4
		232	3	4
	<i>Note, In the Cash-Book there is an Error made by the placing of the above-mentioned 66l. 3s. 4d. on the Dr. Side instead of the Cr. Side. And therefore, as no Erasurements are to be made in your Books of Accompts, this Error can be corrected no other Way than by making another Error of the same Sum to balance it on the Cr. Side. This Error was made on purpose to shew the Learner how he must correct an Error made in the like Case.</i>			
		22		
4	<i>William Baker, Esq;</i> Dr. to Cash - - - -	£566	0	0
1	For so much lent him upon Bond, for 6 Months, at 5 per Cent.	566		
		23		
1	Cash Dr. to <i>John Osborne</i> - - - - -	£276	0	0
7	Which Sum I have received this Day of <i>James Jenkins</i> , by an Assignment on d ^o <i>Jenkins</i> by d ^o <i>Osborne</i> - - - -	276		
		24		
4	<i>Capt. William Andrews</i> Dr. to Sir <i>Robert Johnson</i> -	£246	0	0
3	For my Assignment on d ^o Sir <i>Robert</i> , payable to d ^o <i>Andrews</i>	246		
		25		
7	<i>Robert Moore</i> Dr. to Cash - - - - -	£66	13	9
1	For a Draft on me by d ^o <i>Moore</i> , payable to <i>John Ash</i> , or Order - - - - -	66	13	9
		26		
	Sundry Accompts Drs. to <i>Samuel Grainger</i> -	£50	0	0
9	<i>viz.</i> Cash received of d ^o <i>Grainger</i> - - - -	6	5	0
10	Profit and Loss abated in Composition - -	43	15	0
		27		
8	<i>Robert Uxley</i> Dr. to Duroy - - - - -	£48	15	0
7	For 10 Pieces, qt. 150 Yards, at 6 s. 6 d. per Yard - -	48	15	
		28		
5	House-Expenses Dr. to Cash - - - - -	£70	12	11
1	For sundry Charges paid this Month, as per Book of House-Expences - - - - -	70	12	11
	<i>The End of the first Journal.</i>			

The L E D G E R.

The *Alphabet* to the LEDGER.

A. <i>Andrews Capt. William</i> 4	E	I <i>Johnson Sir Robert</i> - 3 <i>Johnson Thomas</i> - - 6
B. Broad Cloth - - - 2 <i>Baker William, Esq;</i> - 4 Balance - - - -10	F <i>French Wine</i> - - - 2 <i>Fairman Samuel</i> - - 5	K
C. Cash - - - - - 1 Canary - - - - - 2 Cloth Broad - - - 2 Crape <i>Norwich</i> - - 8	G <i>George Brandon</i> - - 5 <i>Grainger Samuel</i> - -10	L <i>Lisbon Wine</i> - - - 6 <i>Lowfield William, Esq;</i> 6
D Drugget - - - - 3 Duroy - - - - - 8	H Hops - - - - - 2 Holland - - - - - 2 <i>Herbert John</i> - - - 3 House Expenses - - 5 <i>Hammond John, Esq;</i> - 6	M <i>Moore Robert</i> - - - 7

The L E D G E R.

The *Alphabet* to the LEDGER.

N.	R	W
Norwich Crape - - 8	Remnant Richard - - 7 Reynolds Isaac - - 8	Wine Canary - - 2 Wine French - - 2 Warner William - - 4 Wine Oporto - - 5 Wine Lisbon - - 6
O	S	X
Oporto Wine - - 5 Osborne John - - 7	Stock - - 1 Shalloon - - 3 Smith Capt. John - - 4 Skinner Elias - - 5 Stuffs - - 6 Sagathee - - 8 Sbarw Thomas - - 9 Serge - - 9	
P	T	Y
Pepper - - 1 Preston Thomas, Esq; - 3 Parsons Sir Humphrey 4 Paper - - 7 Profit and Loss - - 9	Tobacco - - 1	
Q	U	Z
	Unwin Martin - - 7 Uxley Robert - - 8	

1781	Stock	Dr.	l.	s.	d.
Jan. 1	To Sundry Accompts - - - - -		535	13	—
Feb. 28	R To Balance, for the neat Proceed of my whole Estate - - - - -	10	105	13	5 4½
			11048	18	4½

Note 1, The first Line on this Side, contains the whole of what you owed at your first setting out in Trade.
2. The Balance contains the whole of your Estate, in Goods, Cash and Debts due to you at the closing of your Books.
3. Every Entry in the Ledger must contain so much of the Transaction as may be wrote in one Line, and no more ; though for Necessity's Sake two Lines are often used here.

1781	Cash	Dr.	l.	s.	d.
Jan. 1	To Stock - - - - -	1	8000	—	—
31	To Sundry Accompts, received this Month - - -	—	1599	3	4
Feb. 28	To Sundry Accompts, received this Month - - -	—	837	19	—
			10437	2	4

1781	Tobacco	Dr.	Hhds.	C.	qr.	lb.	Mark	l.	s.	d.
Jan. 1	To Stock, at 4 <i>l.</i> 14 <i>s.</i> per C. - - - - -	19	63	1	14	I	C	1	297	17 3
14	To Cash, at 4 <i>l.</i> per C. - - - - -	20	74	2	0	I	H	1	298	—
Feb. 16	To Sundry Accompts, at 4 <i>l.</i> 10 <i>s.</i> per C. - - - - -	20	76	1	14	I	H	—	343	13 9
28	R To Profit and Loss gain'd by this Account - - - - -	9						9	82	6 10½
			59	214	1	0			1021	17 10½

Note, All Accompts of Goods are balanced either by Profit and Loss for the Gain or Loss on the Sale thereof ; or by Balance for what remains unsold ; or by both : In the present Case, the Tobacco is all sold, and therefore balanced only by Profit and Loss for the Gain ; which is very easily obtained ; for as the Dr. Side contains the prime Cost of the Goods, that is,

1781	Pepper	Dr.	Bags	lb.	l.	s.	d.
Jan. 1	To Stock, at 16 <i>d.</i> per lb. for - - - - -	48	1026	1	68	8	—
Feb. 28	R To Profit and Loss gain'd by this Account - - - - -	9			4	5	6
					72	13	6

(1)

1781	Per Contra	Cr.	l.	s.	d.
Jan. 1	By Sundry Accompts - - - - -		10830	14	10½
Feb. 28	R By Profit and Loss gain'd by two Months trading	9	218	1	6
			<u>11048</u>	<u>8</u>	<u>4½</u>

Note 1, The first Line on this Side contains the Whole of your Estate, viz. Goods, Cash and Debts due to you at your first setting out in Trade.

2. The Profit and Loss contains the Whole of your Gain at the closing of your Books.

1781	Per Contra	Cr.	l.	s.	d.
Jan. 31	By Sundry Accompts, paid this Month - - -		1080	14	4½
Feb. 28	By Sundry Accompts, paid this Month - - -		1257	3	9
	R By Balance, remaining in Hand, carried to the next Ledger - - - - -	10	8099	4	2½
			<u>10437</u>	<u>2</u>	<u>4</u>

Note, The Balance of this Account (if any) is always placed on the Cr. Side, and shews what Money is remaining in your Hands; and the Reason is very obvious, because no Man can pay more than he receives.

		Per Contra				Cr.							
1781				Hhds.		C.		qr.		lb.		Mark	
Jan. 15	3	By Thomas Johnson, at 4 l. 12 s.		10	37	1	15	I	H	6	171	19	3½
		per C. for - - - - -											
20	3	By John Hammond, Esq; at		10	37	0	13	I	H	6	167	—	5
		4 l. 10 s. per C. for - - - - -											
22	3	By Robert Moore, at 4 l. 15 s.		19	63	1	14	I	C	7	301	—	7½
		per C. for - - - - -											
Feb. 17	7	By Martin Unwin, at 5 l. per		20	76	1	14	J	H	7	381	17	6
		C. for - - - - -											
				59	214	1	0				1021	17	10½

what you gave for them, and the Cr. Side what they were sold for; so, if the Cr. Side be the greater, the Difference between them is the *Gain*; but if it should happen that the Dr. Side is greater) as it does sometimes, through Decay of Goods, or the Market Price falling) then the Difference is the *Loss*, and will always fall on the Cr. Side.

1781	Per Contra	Cr.	Bags	lb.	l.	s.	d.
Jan. 22	3 By Robert Moore, at 17 d. per lb. for 48	7	1026	72	13	6	

		Canary		Dr.			l.	s.	d.
				Pipes	Mark				
1781									
Jan. 1	1	To Stock, at 25 l. per Pipe	- -	16	I L	1	40	-	-
22	5	To Robert Moore, at 25 l. per Pipe	- -	20	R M	7	500	-	-
Feb. 15	-	To Robert Uxley, at 25 l. per Pipe	- -	10	R U	8	250	-	-
28	R	To Profit and Loss, gain'd by this Account				9	107	-	-
				46			1257	-	-

Note, Here it appears that the Goods are not all fold, and therefore before you can tell the Gain or Loss, you must first find the Value of the Goods that are unfold, at prime Cost, and add to it the Value of the

		Hops		Dr.					
				Bags	C.	qr. lb.	Mark		
1781									
Jan. 1	1	To Stock, at 2l. per C. for	-	30	109	1 12	S C	1	218 14 3½
Feb. 21	8	To Thomas Shaw, at 1l. 8s. per C. for	- - -	44	132	2 0	T S	9	185 10 -
20	R	To Profit and Loss, gain'd by this Account	- -						7 - 10½
				74	241	3 12			411 5 1½

Note, Hence appears the Usefulness of having Goods marked, when they have been purchased of several

		French-Wine		Dr.					
				Hhds.	Mark				
1781									
Jan. 1	1	To Stock, at 27 l. per Hhd for	- -	10	B A	1	270	-	-
Feb. 15	7	To Robert Uxley, at 30 l. per Hhd. for	- -	10	R U	8	30	-	-
28	R	To Profit and Loss, gain'd by this Account				9	19	15	-
				20			589	15	-

		Holland		Dr.					
				Pcs.	Ells				
1781									
Jan. 1	1	To Stock, at 3 s. per Ell	- - -	20	384	1	57	12	-
Feb. 28	R	To Profit and Loss, gain'd by this Account				9	14	16	-
				20	384		72	8	-

		Broad Cloth		Dr.					
				Pcs.	Yds.				
1781									
Jan. 1	1	To Stock, at 10 s. per Yard	- - -	10	180	1	90	-	-
Feb. 28	R	To Profit and Loss, gain'd by this Account				9	5	15	-
				10	180		95	15	-

		Per Contra	Cr.		l.	d.
1781			Pipes Mark			
Jan. 23	4	By Sundry Accompts, at 28 l. per Pipe, for	20 R M	—	560	—
24	4	By Richard Remnant, at 27 l. per Pipe, to pay in 3 Months — — — — —	16 L	7	432	—
Feb. 19	7	By Isaac Reynolds, at 28 l. per Pipe, for	5 R U	8	140	—
28	R	By Balance, remaining unfold, at 25 l. per Pipe, for — — — — —	5 R U	10	125	—
Goods that have been sold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the Gain or Loss on the Sale of those Goods.				—	1257	—

		Per Contra	Cr.		l.	d.
1781			Bags C. qr. lb. Mark			
Jan. 10	2	By William Lowfield, Esq; at 2 l. 2 s. per C. for — — — — —	10 31 2 0 S C	6	66	3
22	4	By Robert Moore, at 2 l. 1 s. per C. for — — — — —	20 77 3 12 S C	7	159	12 1 1/2
Feb. 28	R	By Balance unfold, at 1 l. 8 s. per C. for — — — — —	44 132 2 0 T S	10	185	10
Persons at different Times and Prices.				—	411	5 1 1/2

		Per Contra	Cr.		l.	d.
1781			Hhds. Mark			
Jan. 3	2	By Brandon George, at 28 l. 10 s. per Hhd. for	2 H A	5	57	—
5	2	By Samuel Fairman, at 28 l. per Hhd. for	1 H A	5	28	—
15	3	By Thomas Johnson, at 28 l. 5 s. per Hhd. for	3 H A	5	84	15
Feb. 1	5	By Elias Skinner, at 30 l. per Hhd. for	4 H A	5	120	—
28	R	By Balance unfold, at 30 l. per Hhd. — — — — —	10 R U	10	300	—
				—	589	15

		Per Contra	Cr.		l.	d.
1781			Pcs. Ells			
Jan. 2	2	By Cash, at 3 s. 4 d. per Ell, for — — — — —	8 132	1	22	—
Feb. 8	6	By Cash, at 4 s. per Ell, for — — — — —	12 252	1	50	8
				—	72	8

		Per Contra	Cr.		l.	d.
1781			Pcs. Yards			
Jan. 9	2	By Lisbon Wine, at 10 s. 2 d. 1/2 per Yard	5 96	6	49	—
Feb. 8	6	By Cash, at 11 s. per Yard — — — — —	5 85	1	46	15
Note, Here is a Yard gain'd by the Difference of Measurement.				—	95	15

		Shalloon	Dr.		l.	s.	d.
1781			Pcs Yds.				
Jan. 1	1	To Stock, at 2 s. 4 d. per Yard, for =	7 100	1	11	13	4
Feb. 28	R	To Profit and Loss, gain'd by this Account		9	=	=	=
					12	10	
					=	=	=

		Drugget	Dr.		l.	s.	d.
1781			Pcs, Yds, Mark				
Jan. 1	1	To Stock, at 3 s. 6 d. per Yard, for -	5 60 T L	1	10	10	—
Feb. 21	8	To Thomas Shaw, at 3 s. 4 d. per Yard, for - - - - -	20 280 T S	9	46	13	4
28	R	To Profit and Loss, gain'd by this Account - - - - -		9	2	10	—
			25 340		59	13	4

		Thomas Preston, Esq;	Dr.		l.	s.	d.
1781							
Jan. 1	1	To Stock - - - - -		1	100	—	—
Feb. 28	R	To Balance, due to me to pay May 14th next -		10	90	—	—

Note, The Dr. Side of any Man's Account shews what he stands indebted to you : and the Cr. Side shews what you stand indebted to him : And when the Cr. Side exceeds the Dr. (as in this Case) the Balance of the Account must be placed on the Dr. Side, and

		Sir Robert Johnson	Dr.		l.	s.	d.
1781							
Jan. 1	1	To Stock - - - - -		1	476	—	—
Error.	R	To Balance due to him - - - - -		10	30	—	—

Note 1, This Error was designedly made, to shew the young Book-keeper how to correct it, which see on the Cr. Side.

		John Herbert	Dr.		l.	s.	d.
1781							
Jan. 1	1	To Stock - - - - -		1	250	—	—

					l.	s.	d.
1781		Capt. John Smith	D ^r .				
Jan. 1	1	To Stock, to pay the 18th Instant - - - -		1	580		

1781		Capt. William Andrews	D ^r .				
Jan. 21	3	To Stuffs - - - - -		6	24		
Feb. 24	8	To Sir Robert Johnson, for my Draft on him, payable to d ^o Andrews - - - - -		3	246		
					270		

1781		Sir Humphrey Parsons	D ^r .				
Jan. 8	2	To Cash paid in full - - - - -		1	100		
11	2	To Lisbon Wine - - - - -		6	16		
					116		

Note, When the Dr. Side of any Man's Accompt exceeds the Cr. Side, the Balance thereof must be placed on the Cr. Side, and shews what he is indebted to you.

1781		William Baker, Esq.	D ^r .				
Jan. 17	3	To Cash, paid in full - - - - -		1	50		
Feb. 20	7	To Cash, paid in full - - - - -		1	50		
23	8	To Cash, for 500 l. lent him on Bond, for 6 Months, at 3 per Cent. - - - - -		1	500		
					700		

1781		William Warner	D ^r .				
Jan. 30	4	To Norwich Grape to pay in 3 Months - - -		8	50		

(4)

1781		Per Contra	Cr.		l.	s.	d.
Jan. 18	3	By Cash, received in full - - - - -		1	580		

1781		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock - - - - -		1	270		

1781		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock, to pay the 8th Instant - - - - -		1	100		
Feb. 28	R	By Balance, due to me - - - - -		10	16		
					116		

1781		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock, to pay the 17th Instant - - - - -		1	130		
Feb. 10	6	By Serge, to pay the 20th Instant - - - - -		9	30		
28	R	By Balance, due to me on Bond - - - - -		10	300		
					700		

1781		Per Contra	Cr.		l.	s.	d.
Jan. 1	1	By Stock = = = = =		1	15	13	
Feb. 28	R	By Balance, due to me, to be paid April 30 next 10			34	7	
					50		

1781	Brandon George	D ^r	l.	s.	d.
Jan. 3	2 To French-Wine, to pay in 1 Month - - -	2	57	-	-
Feb. 12	6 To Lisbon-Wine - - - - -	6	32	-	-
			89	-	-

1781	House-Expenses	D ^r	l.	s.	d.
Jan. 31	5 To Cash, for sundry Charges this Month - -	1	37	13	3
Feb. 28	8 To Cash, for sundry Charges this Month - -	1	70	12	11
			108	6	2

1781	Oporto-Wine	D ^r	Hhds.	Mark	l.	s.	d.
Jan. 4	2 To Thomas Preston, Esq; at 7 l. per Hhd	5	TP	3	35	-	-
Feb. 7	5 To Thomas Preston, Esq; at 9 l. per Hhd	10	TP	3	90	-	-
28	R To Profit and Loss, gain'd by this Accompt			9	30	-	-
					155	-	-

1781	Samuel Fairman	D ^r	l.	s.	d.
Jan. 5	2 To French Wine - - - - -	2	28	-	-

1781	Elias Skinner	D ^r	l.	s.	d.
Jan. 6	2 To Oporto-Wine, to pay the 12th Instant - -	5	27	-	-
Feb. 1	5 To Sundry Accounts - - - - -		154	-	-
			181	-	-

1781		Per Contra		C ⁿ		L.		S.		d.	
Feb.	5	5	By Cash, received in full	-	-	-	-	1	57	-	-
	28	R	By Balance, due to me	-	-	-	-	10	32	-	-
									89	-	-

1781 Feb. 28	R	Per Contra	C ⁿ					
		By Profit and Loss	- - - - -	9	108	6	2	
<i>Note.</i> This <i>Account</i> must not be balanced by any thing else but <i>Profit and Loss</i>, because the several things that are made <i>Drs.</i> to <i>Cash</i>, are of no Estimation in the merchantile Way, but are an entire <i>Loss</i>.								

		Per Contra		C ⁿ			
1781				Hhd. Mark			
Jan. 6	2	By Elias Skinner, at 9 l. per Hhd. for	=	3	TP	5	27
Feb. 1	5	By Elias Skinner, at 9 l. per Hhd. for	=	2	TP	5	18
21	8	By Thomas Shaw, at 11 l. per Hhd. for	=	10	TP	9	110
				=			
				15			155

1781	Per Contra	C ^r .			
Jan. 28	R By Balance, due to me - - - - -	10	28	-	-

1781	Per Contra	C ^d			
Jan. 12	3 By Cash, received in full	- - - - -	1	27	-
Feb. 1	5 By Sundry Accountts	- - - - -	-	110	-
18	7 By Cash, received in full	- - - - -	1	44	-
				181	-

		Lisbon-Wine		Dr.				l.		s.		d.	
				Hhds.		Mark							
1781													
Jan. 10	2	To Bread Cloth, at 7 l. per Hhd. for	=	7	B I	2		49	=	=			
Feb. 11	6	To Sundry Accompts, at 7 l. per Hhd. for	=	49	RM			28	=	=			
15	5	To Robert Uxley, at 7 l. per Hhd. for	=	10	RU	8		70	=	=			
28	R	To Profit and Loss, gain'd by this Accompt				9		33	10	=	=		
								57				43	10

		William Lowfield, Esq;		Dr.				
1781								
Jan. 10	2	To Hops	- - - - -			2	66	3
20	4	To Shalloon	- - - - -			3	12	10
30	4	To <i>Norwich-Crape</i> , for <i>William Warner's</i> Assign-						
		ment on him	- - - - -			8	50	
							128	13

1781	Thomas Johnson					Dr.			
Jan. 15	3	To Sundry Accompts	-	-	-	-	-	256	14 3 1/4

		Stuffs		Dr.					
				Pcs.	Yds.				
1781									
Jan. 19	3	To John Herbert, at 20 d. per Yard	-	20	40	3	20	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Account				9	4	—	—
							24	—	—

1781	John Hammond, Esq;		Dr.						
Jan. 20	3	To Tobacco, to pay at sundry Times	-	-	-	1	167	-	5

Per Contra		C ^r		l. s. d.		
		Hhds.	Mark			
1781						
Jan. 11	2	By Sir Humphrey Parsons, at 8l. per Hhd. for - - - - -	2	E I	4	16 - -
13	3	By Cash, at 8l. 10s. per Hhd. for - - - - -	3	E I	1	25 10 - -
Feb. 1	5	By Elias Skinner, at 8 l. per Hhd. for - - - - -	5	E I	5	10 - -
12	6	By Brandon George, at 8l. per Hhd. for - - - - -	4	R M	5	32 - -
19	7	By Isaac Reynolds, at 8 l. per Hhd. for - - - - -	14	R M	8	112 - -
21	8	By Thomas Shaw, at 8l. per Hhd. for - - - - -	7	R M	9	56 - -
28	R	By Balance, unfold, at 7l per Hhd. for - - - - -	25	{ RM 15 } { RU 10 }	10	175 - -
			57			432 10 - -

Per Contra		C ^r		l. s. d.		
1781						
Feb. 28	R	By Balance due to me - - - - -	10	128	13	- -

Per Contra		C ^r		l. s. d.		
1781						
Feb. 28	R	By Balance, due to me - - - - -	10	256	14	32

Per Contra		C ^r		l. s. d.		
1781						
Jan. 21	3	By Capt. William Andrews, at 2 s. per Yard, for - - - - -	20	240	4	24 - -

Per Contra		C ^r		l. s. d.		
1781						
Feb. 9	6	By Sundry Accompts - - - - -		67	-	5
28	R	By Balance, due to me, payable April 20th next	10	100	-	-
				167	-	5

1781		Robert Moore	Dr.		l.	s.	d.
Jan. 22	3	To Sundry Accompts - - - - -			533	6	3
Feb. 25	8	To Cash, for his Draft on me, paid to <i>John Ash</i>		1	66	13	9

600

1781		John Osborne	Dr.				
Jan. 23	4	To Canary - - - - -		2	270		

1781		Richard Remnant	Dr.				
Jan. 24	4	To Canary, to pay in 3 Months- - - - -		4	432		

1781		Paper	Dr.				
					Reams		
Jan. 27	4	To <i>Martin Unwin</i> , at 10 s. per Ream, to pay at sundry Times, for - - - - -		7	500		
Feb. 28	R	To Profit and Loss, gained by this Account		9	30		
					1000		
					530		

1781		Martin Unwin	Dr.				
Jan. 28	4	To Sundry Accompts - - - - -			500		
Feb. 1	5	To <i>Elias Skinner</i> , for d ^o <i>Skinner's</i> Assignment on <i>Unwin</i> , payable to me - - - - -		3	80		
	17	To Tobacco - - - - -		1	381	17	6
					901	17	6

1781		Per Contra	Cr.		l.	s.	d.
Jan. 22	3	By Canary - - - - -	- - - - -	2	500	-	-
Feb. 11	6	By Lisbon Wine, on demand - - - - -	- - - - -	6	100	-	-
					600	-	-

1781		Per Contra	Cr.		l.	s.	d.
Feb. 23	8	By Cash, received in full, by an Assignment on James Jenkins - - - - -	- - - - -	1	270	-	-

1781		Per Contra	Cr.		l.	s.	d.
Jan. 25	4	By Sundry Accompts - - - - -	- - - - -	-	432	-	-

1781		Per Contra	Cr.		l.	s.	d.
Jan. 29	4	By Robert Uxley, at 10s. 6d. per Ream, for	Reams 500	8	262	10	-
Feb. 11	6	By Lisbon Wine, at 11s. - per Ream, for	200	6	110	-	-
15	7	By Robert Uxley, at 10s. 6d. per Ream, for	300	8	157	10	-
			1000		530	-	-

1781		Per Contra	Cr.		l.	s.	d.
Jan. 27	4	By Paper - - - - -	- - - - -	7	500	-	-
Feb. 2	5	By Isaac Reynolds, for E. Skinner's Note on d ^o Unpaid, now given to I. Reynolds - - - - -	- - - - -	8	30	-	-
28	R	By Balance, due to me - - - - -	- - - - -	10	381	17	6
					901	17	6

		Norwich Crape		Dr.					
				Pcs	Yds.		l.	s.	d.
1781									
Jan. 29	4	To Robert Uxley, at 3 s. 6 d. per Yard							
		for - - - - -		100	1600	8	280	—	—
Feb. 28	R	To Profit and Loss, gain'd by this Ac-							
		compt - - - - -				9	17	12	—
							297	12	—

1781		Robert Uxley	D ⁿ			
Jan. 29	4	To Paper	= = = = =	7	262	10
Feb. 13	6	To Serge	= = = = =	9	8	15
15	7	To Sundry Accompts	= = = = =	=	257	16
27	8	To Duroy	= = = = =	8	48	15
28	R	To Balance, due to him	= = = = =	10	322	16
					= =	= =
					960	= =
					= =	= =

[illegible][illegible]

		Dr.			
		Pcs.	Yds.		
1781					
Feb. 2	5 To Isaac Reynolds, at 2 s. 6 d. per Yard				
	for - - - - -	100	1200	8	150
28	R To Profit and Loss, gain'd by this Ac.				
	compt - - - - -			9	2
					152

		Per Contra	Cr.				l.	s.	d.
			Pcs.	Yds.					
1781									
Jan. 30	5	By Sundry Accompts, at 4 s. per Yard							
		for - - - - -	40	640	—		128	—	—
Feb. 14	7	By Samuel Grainger, at 4 s. per Yard,							
		for - - - - -	4	64	10		12	16	—
28	R	By Balance, unfold, at 3 s. 6 d. per Yard,							
		for - - - - -	36	896	10		156	16	—
			100	1600			297	12	—

1781		Per Contra										Cr					
Jan. 29	4	By Norwich Crape - - - - -										8	280	-	-		
Feb. 15	7	By Sundry Accompts - - - - -										=	620	=	=		
													900	=	=		

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		Per Contra	Cr							
1781				Pcs.	Yds.					
Feb. 14	6	By Samuel Grainger, at 6 s. 6 d. per Yard	10	150	10	48	15	—	—	—
27	8	By Robert Uxley at 6 s. 6 d. per Yard	10	150	8	48	15	—	—	—
28	R	By Balance, unfold, at 6 s. 0 d. per Yard	20	300	10	97	—	—	—	—
				—	—	—	—	—	—	—
				40	600		187	10	—	—

		Per Contra		Cr.					
				Pcs.	Yds.				
1781									
Feb. 14	6	By Samuel Grainger, at 2s. 10d. per Yard		10	120	10	17	-	-
28	R	By Balance, unfold, at 2s. 6d. per Yard		90	1080	10	135	-	-
				100	1200		152	-	-

1781		Thomas Shaw	Dr.	l.	s.	d.
Feb. 4	5	To Cash, paid William Smith, by Order of d ^e Shaw - - - - -		100	—	—
21	8	To Sundry Accompts - - - - -		232	9	4
				332	3	4

1781		Serge	Dr.	Pcs.	Yds.	
Feb. 10	6	To Sundry Accompts, at 1 s. per Yard	100	1400	1	70 — —
28	R	To Profit and Loss gain'd by this Account - - - - -			9	1 15 —
						71 15 —

1781		Profit and Loss	Dr.			
Jan. 25	4	To Richard Remnant, lost by the Rebate of 432 l. for 3 Months, at 5 per Cent. - - - - -	7	5	6	8
Feb. 9	6	To John Hammond, Esq; lost by an Abatement - - - - -	6	—	—	5
26	8	To Samuel Grainger, abated in Composition - - - - -	10	43	15	—
28	R	To House-Expenses - - - - -	5	108	6	2
—	R	To Stock gain'd by two Months trading - - - - -	1	218	3	6
				375	11	9

Note, This Account is always made Dr. to *Stock* for the Balance thereof, if there be a *Gain* in the Trade, and Cr. by *Stock* if there be a *Loss*: And the Reason is obvious enough: For if there be a *Gain*, it is evident that the Goods were sold for more than they were bought for, and therefore *Stock* must be Cr. by *Profit* and *Loss* for the same; the contrary, if there be a *Loss*, which seldom happens to a careful Trader.

Admit, therefore, a Man's whole *Stock* to consist of but one Sort of *Goods*: hence, as that is his *Stock*, the *prime Cost* thereof, and the *Gain* must go together, to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the *Profit* arising from the Sale of those *Goods*; and as that must be placed on the Cr. Side of *Stock*; so *Profit* and *Loss* must be Dr. to *Stock* for the same Balance or Gain, and not to any thing else.

For Example.

1. Suppose the Merchant's whole *Stock* should consist of *Pepper*, which is worth 68 l. 8 s. Page 1, then it must be

Pepper	Dr.	Stock	Cr.
To Stock - - - 68 l. 8 s.		By Pepper - - - 68 l. 8 s.	

2. Suppose the *Pepper* to be all sold upon Trust to Robert Moore for 72 l. 13 s. 6 d. then is

Robert Moore	Dr.	Pepper	Cr.
To Pepper 72 l. 13 s. 6 d.		By Robert Moore 72 l. 13 s. 6 d.	

3. To balance this Account; as there is a *Gain* upon the Sale of the said *Pepper*: so for that *Gain* you must make

Pepper	Dr.	Profit and Loss	Cr.
To Profit and Loss 4 l. 5 s. 6 d.		By Pepper - - - 4 l. 5 s. 6 d.	

1781	Per Contra	Cr.	l.	s.	d.
Feb. 3	5 By Cash, receiv'd of <i>John James</i> , for <i>Shaw's</i> Use	1	100	—	—
21	8 By Sundry Accompts - - - - -	—	23	3	4
			33 ²	3	4

Per Contra

1781			Pcs.	Yds.		l.	s.	d.
Feb. 13	6	By <i>Robert Uxley</i> , at 15 <i>d.</i> per Yard	10	140	8	8	15	—
	R	By Balance, unfold, at 1 <i>s.</i> per Yard	90	1260	10	63	—	—
			100	1400		71	15	—

Per Contra

1781					Cr.	l.	s.	d.
Jan. 28	4	By <i>Martin Unwin</i> , gain'd by the Rebate of 500 <i>l.</i> at 5 per Cent. - - - - -	7			4	18	10 ¹ / ₂
Feb. 28	R	By Tobacco - - - - -	1			82	6	10 ¹ / ₄
	R	By Pepper - - - - -	1			4	5	6
	R	By Canary - - - - -	2			107	—	—
	R	By Hops - - - - -	2			7	—	10 ¹ / ₄
	R	By <i>French</i> Wine - - - - -	2			19	15	—
	R	By Holland - - - - -	2			14	16	—
	R	By Broad Cloth - - - - -	2			5	15	—
	R	By Shalloon - - - - -	3			—	16	8
	R	By Drugget - - - - -	3			2	10	—
	R	By <i>Oporto</i> Wine - - - - -	5			30	—	—
	R	By <i>Lisbon</i> Wine - - - - -	6			33	10	—
	R	By Stuffs - - - - -	6			4	—	—
	R	By Paper - - - - -	7			30	—	—
	R	By <i>Norwich</i> Crape - - - - -	8			17	12	—
	R	By Duroy - - - - -	8			7	10	—
	R	By Sagathee - - - - -	8			2	—	—
	R	By Serge - - - - -	9			1	15	—

4. To balance the Account of *Profit* and *Loss*, you must make

Profit and Loss	Dr.	Stock	Cr.
To Stock - 4 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i>		By Profit and Loss 4 <i>l.</i> 5 <i>s.</i> 6 <i>d.</i>	

5. Then, because *Robert Moore* has not paid for the *Pepper*, to balance this Account, you must make

Balance	Dr.	Robert Moore	Cr.
To Robert Moore 72 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>		By Balance - 72 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>	

Lastly, To balance the whole Account, you must make

Stock	Dr.	Balance	Cr.
To Balance - 72 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>		By Stock - 72 <i>l.</i> 13 <i>s.</i> 6 <i>d.</i>	

Hence it appears, by taking a Survey of these Statings, that *Stock* stands Cr. both by *Pepper* for the prime Cost, and by *Profit* and *Loss* for the Gain thereon; and that *Stock* is Dr. to *Balance* for the whole Value of the said *Pepper* sold to advantage, which is equal to the prime Cost and the *Profit* taken together.

1781		Samuel Grainger		Dr.			
Feb. 14	6	To Sundry Accompts - - - - -			l.	s.	d.
					78	11	—
1781		Balance		Dr.			
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger - -		Mark			
	R	To Canary, unfold, 5 Pipes, at 25 l. per Pipe - - - - -	RU		1	8099	4 2½
	R	To Hops, unfold, 44 Bags, wt. 132 C. 2 qrs. at 28 s. per C. -	TS		2	125	—
	R	To French-Wine, unfold, 10 Hhds. at 30 l. per Hhd. - - - - -	RU		2	185	10 —
	R	To Drugget, unfold, 20 Pieces, qt. 280 Yards, at 3 s. 4d. per Yard	TS		2	300	—
	R	To Sir Robert Johnson due to me			3	46	13 4
	R	To Sir Humphrey Parsons, due to me			3	30	—
	R	To William Baker, Esq; due to me on Bond - - - - -			4	16	—
	R	To William Warner, due to me, to be paid April 30th next - -			4	500	—
	R	To Brandon George, due to me -			4	34	7 —
	R	To Samuel Fairman, due to me -			5	32	—
	R	To Lisbon-Wine, unfold, 25 Hhds. at 7 l. per Hhd. - - - - -	{ RM 15 } { RU 16 }		5	28	—
	R	To William Lowfield, Esq; due to me			6	175	—
	R	To Thomas Johnson, due to me -			6	128	13 —
	R	To John Hammond, Esq; due to me, to be paid April 20th next			6	156	14 3¼
	R	To Martin Unwin, due to me -			6	100	—
	R	To Norwich-Grape, unfold, 56 Pes qt. 896 Yards, at 3s. 6d per Yard	RU		7	381	17 6
	R	To Isaac Reynolds, due to me -			8	156	16 —
	R	To Durey, unfold, 20 Pieces, qt. 300 Yards, at 6 s. per Yard -	IR		8	42	—
	R	To Sagathoe, unfold, 90 Pieces, qt. 1080 Yards, at 2 s. 6 d. per Yard	IR		8	90	—
	R	To Serge, unfold, 90 Pieces, qt. 1080 Yards, at 1 s. per Yard -	WB		9	135	—
					9	63	—
					10925	15	4½

Note 1, Every Article under the Head of Balance, on the Dr. Side, is derived or brought from the Cr. Side of that particular Account, which is made Cr. by Balance.

2. These Articles taken together, make up the Whole of your present Estate in Money, Goods, and Debts due to you, and in your next Books, that is, in your Journal and Ledger, they must each of them be made Dr. to Stock, because each Particular is a Part thereof.

1781	Per Contra	Cr.	l.	s.	d.
Feb. 24	6 By Cash, received in Part - - - - -	1	28	11	—
26	8 By Sundry Accompts - - - - -	—	50	—	—
			78	11	—

1781	Per Contra	Cr.	l.	s.	d.
Feb. 28	R By Thomas Preston, Esq; due to him, to be paid May 14th next - - - - -	3	90	—	—
—	R By Robert Uxley, due to him - - - - -	8	322	10	—
—	R By Stock, for the neat Proceed of my whole Estate - - - - -	1	10513	5	4½

Note 1, Every *Article* under the Head of *Balance* on the *Cr.* Side (the last only excepted) is derived or brought from the *Dr.* Side of that particular Account which is *Dr.* to *Balance*.

2. These *Articles* taken together make up the Whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* or *Ledger*, your *Stock* must be made *Dr.* to every one of them, they being so many *Cr.* to whom you are obliged.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shews the neat *Produce* of your whole Estate, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed, and in your next Books *Stock* must be credited with the same, for the whole Quantity and Value, because each Particular is *Dr.* to *Stock* for its respective Quantity and Value.

Lastly, If what you owe should at any Time exceed your *Cash*, *Goods* unsold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* Side, shews that you are so much worse than nothing, which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a *Composition*, in order to enable you to carry on *Business* again.

10925	15	4½
-------	----	----

D^r. The TRIAL BALANCE. C^r.

l.	s.	d.		l.	s.	d.
535	13	—	Stock — — — — —	1	10830	14 10 $\frac{1}{2}$
10437	4	2	Cash — — — — —	1	2337	18 1 $\frac{1}{2}$
939	11	—	Tobacco — — — — —	1	1021	17 10 $\frac{1}{4}$
68	8	—	Pepper — — — — —	1	72	13 6
1150	—	—	Canary — — — — —	2	1132	—
404	4	3 $\frac{1}{4}$	Hops — — — — —	2	225	15 1 $\frac{1}{2}$
570	—	—	French Wine — — — — —	2	289	15 —
57	12	—	Holland — — — — —	2	72	8 —
90	—	—	Broad Cloth — — — — —	2	95	15 —
11	13	4	Shalloon — — — — —	3	12	10 —
57	3	4	Drugget — — — — —	3	13	—
100	—	—	Thomas Preston, Esq; — — — — —	3	190	—
476	—	—	Sir Robert Johnson — — — — —	3	446	—
250	—	—	John Herbert — — — — —	3	250	—
580	—	—	Capt. John Smith — — — — —	4	580	—
270	—	—	Capt. William Andrews — — — — —	4	270	—
116	—	—	Sir Humphrey Parsons — — — — —	4	100	—
700	—	—	William Baker, Esq; — — — — —	4	200	—
50	—	—	William Warner — — — — —	4	15	13 —
89	—	—	Brandon George — — — — —	5	57	—
108	6	2	House-Expenses — — — — —	5	—	—
125	—	—	Oporto-Wine — — — — —	5	155	—
28	—	—	Samuel Fairman — — — — —	5	—	—
111	—	—	Elias Skinner — — — — —	5	181	—
399	—	—	Lisborn-Wine — — — — —	6	257	10 —
128	13	—	William Lowfield, Esq; — — — — —	6	—	—
256	14	3 $\frac{1}{4}$	Thomas Johnson — — — — —	6	—	—
20	—	—	Stuffs — — — — —	6	24	—
167	—	5	John Hammond, Esq; — — — — —	6	67	5
600	—	—	Robert Moore — — — — —	7	600	—
270	—	—	John Osborne — — — — —	7	270	—
432	—	—	Richard Remnant — — — — —	7	432	—
500	—	—	Paper — — — — —	7	530	—
901	17	6	Martin Unwin — — — — —	7	520	—
280	—	—	Norwich-Crape — — — — —	8	140	16 —
577	10	—	Robert Uxley — — — — —	8	900	—
372	—	—	Isaac Reynolds — — — — —	8	330	—
180	—	—	Duroy — — — — —	8	97	10 —
150	—	—	Sagathee — — — — —	8	17	—
332	3	4	Thomas Shaw — — — — —	9	332	3 4
70	—	—	Serge — — — — —	9	8	15 —
49	2	1	Profit and Loss — — — — —	9	4	18 10 $\frac{1}{2}$
78	11	—	Samuel Grainger — — — — —	10	78	11 —
23159	5	1	The End of the first Ledger.	23159	5	1

THE
CASH-BOOK.

1781		Cash	Dr.		h	s	d
Jan.	1	1 To Stock - - - - -	1	8000	—	—	—
	2	2 To Holland, received in full - - - - -	2	22	—	—	—
	7	2 To Sir Robert Johnson, received in Part - - - - -	3	100	—	—	—
	12	2 To Elias Skinner, received in full - - - - -	5	27	—	—	—
	13	3 To Lisbon Wine, received in full - - - - -	6	25	10	—	—
	15	3 To Sir Robert Johnson, received in Part - - - - -	3	100	—	—	—
	18	3 To Capt. John Smith, received in full - - - - -	4	580	—	—	—
	23	4 To Canary, received in Part - - - - -	1	290	—	—	—
	25	4 To Richard Remnant, received in full for his early Payment - - - - -	7	426	13	4	—
	30	4 To Norwich-Crape, received in Part of William Warner - - - - -	8	28	—	—	—
				9599	3	4	—

1781		Cash	Dr.		h	s	d
Feb.	1	5 To Balance brought from the last Month - - - - -	—	8518	8	11½	—
	5	5 To Elias Skinner, received in Part - - - - -	5	90	—	—	—
	3	5 To Thomas Shaw, received of John James, for Shaw's Use - - - - -	9	100	—	—	—
	5	5 To Brandon George, received in full - - - - -	5	57	—	—	—
	6	5 To Thomas Preston, Esq; received in full - - - - -	3	65	—	—	—
	8	6 To Sundry Accompts, received in full - - - - -	—	110	3	—	—
	9	6 To John Hammond, Esq; received in Part - - - - -	6	67	—	—	—
	14	6 To Samuel Grainger, received in Part - - - - -	10	28	11	—	—
	18	7 To Elias Skinner, received in full - - - - -	5	44	—	—	—
Error	21	8 To Thomas Shaw, received in full - - - - -	9	66	3	4	—
	23	8 To John Osborne, received in full of James Jenkins - - - - -	7	270	—	—	—
	26	8 To Samuel Grainger, received in full of a Com- position - - - - -	10	6	5	—	—

Note 1, The last Line but three, marked with Error in the Margin, was done on purpose to shew the Learner how to balance it in the like Case; which see on the Cr. Side.

2. The Error must not be added with the rest of the Money, when it is carried to the Ledger, because it was never received.

The End of the

(1)

1781		Per Contra	Cr.	l.	s.	d.
Jan. 8	2	By Sir Humphrey Parsons, paid in full - - -	4	100	—	—
14	3	By Tobacco, paid in full - - - - -	1	298	—	—
17	3	By William Baker, Esq; paid in full - - -	4	150	—	—
28	4	By Martin Unwin, paid in full - - - - -	7	495	1	1½
31	5	By House Expenses, for Sundry Charges this Month - - - - -	5	37	13	3
—	R	By Balance, remaining in Hand, carried to the next Month - - - - -	—	8518	4	1½
				<u>9599</u>	<u>3</u>	<u>4</u>

1781		Per Contra	Cr.	l.	s.	d.
Feb. 2	5	By Isaac Reynolds, paid in Part - - - - -	8	100	—	—
4	5	By Thomas Shaw, paid William Smith, by Order of d ^o Shaw - - - - -	9	100	—	—
10	6	By Serge, paid in Part - - - - -	9	20	—	—
11	6	By Lisbon-Wine, paid in Part - - - - -	6	70	—	—
15	7	By Robert Uxley, paid in Part - - - - -	8	100	—	—
16	7	By Tobacco, paid in Part - - - - -	1	113	13	9
20	7	By William Baker, Esq; paid in full - - - - -	4	50	—	—
21	8	By Error on the Dr. Side - - - - -	—	66	3	4
21	8	By Thomas Shaw, paid in full - - - - -	9	66	3	4
22	8	By William Baker, Esq; lent him on Bond, for 6 Months, at 5 per Cent. - - - - -	4	500	—	—
25	8	By Robert Moore, for his Draft on me, payable to John Ash, or Order - - - - -	7	66	13	9
28	8	By House Expenses, for Sundry Charges, this Month - - - - -	5	70	12	11
—	R	By Balance, remaining in Hand, carried to the next Month - - - - -	10	8099	4	2½
				<u>9422</u>	<u>11</u>	<u>3½</u>

Note 1, the last Line but nine, having the *Index* prefixt to it in the Margin, shews that it was inserted to balance the Error committed on the Dr. Side of this Account.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

first Cash Book.

(1)

THE

BOOK of HOUSE-EXPENSES.

		House-Expenses Dr to Cash.								
					l.	s.	d.	l.	s.	d.
1781										
Jan	1	paid for 3 Rabbits	-	-	0	2	0			
	2	a Load of Hay	-	-	1	10	0			
	3	a <i>Cheshire</i> Cheese, wt. 57 lb. at 4d. per lb.	-	-	0	19	0			
	4	a Firkin of Butter, wt. 56 lb. at 8d per lb.	-	-	1	17	4			
	5	a Load of Straw	-	-	1	7	0			
	6	the Baker's Bill	-	-	0	17	0			
	7	a Suit of Apparel	-	-	8	0	0			
	8	6 Mahogany Chairs	-	-	6	0	0	14	18	10
	9	the Coachman's Bill	-	-	0	17	7			
	10	the Butcher's Bill	-	-	0	19	7			
	11	2 lb. Sausages	-	-	0	1	0			
	12	Turnips and Potatoes	-	-	0	0	9			
	13	Endive and Selery	-	-	0	0	4			
	14	$\frac{1}{2}$ lb. Flour of Mustard	-	-	0	0	6			
	15	the Brewer's Bill	-	-	0	10	0			
	16	the Smith's Bill	-	-	0	19	8	8	5	9
	17	3 Quarters of Oats, at 15 s. per Quarter	-	-	2	5	0			
	18	1 Quarter's Wages for the Cook	-	-	2	0	0			
	19	a Goose	-	-	0	3	6			
	20	a Sett of China Ware	-	-	3	0	0			
	21	a Gross of best Corks	-	-	0	5	0			
	22	a Turkey	-	-	0	5	0			
	23	2 Fowls	-	-	0	3	6			
	24	1 Quarter's Salary to the Coachman	-	-	2	10	0	5		8
	25	1 <i>Gloucestershire</i> Cheese, wt. 21 lb at 3 d. per lb.	-	-	0	5	3			
	26	the Baker's Bill	-	-	0	19	6			
	27	2 Hair Brooms	-	-	0	2	0			
	28	3 Hearth Brushes	-	-	0	1	0			
	29	a Gammon of Bacon	-	-	0	4	6			
	30	2 Quarts of Pease	-	-	0	0	5			
	31	the Butcher's Bill	-	-	1	0	4			
								5	3	0
								37	13	3

(2)

House-Expenses Dr. to Cash.		l.	s.	d.	l.	s.	d.
1781							
Feb. 1	Paid for a Load of Sand - - - -	0	6	0			
2	the House-maid, a Quarter's Wages	1	5	0			
3	the Brewer for a Barrel of Beer -	0	10	0			
4	for Potatoes - - - - -	0	0	3			
5	the Smith for mending the Poker, Tongs, and Fire-shovel - - -	0	2	6			
6	for mending the Jack and Spite -	0	2	6			
7	the Carpenter, for mending the Shelves in the Kitchen - - -	0	7	6			
					2	13	9
8	the Butcher's Bill - - - - -	1	19	2			
9	the Baker's Bill - - - - -	0	19	10			
10	for 6 Chaldron of Coals - - - -	9	0	0			
11	the Mason for mending the Kitchen Floor - - - - -	0	12	6			
12	the Footman 1 Quarter's Wages -	2	0	0			
13	the Cook's Bill for Greens, &c. -	0	7	8			
14	the Chamber-Maid, a Quarter's Wages - - - - -	1	10	0			
					16	9	2
15	for a new Stove in the Parlour -	4	10	0			
16	ditto - - - - Dining-room	6	0	0			
17	the Back-maker for some Brewing- Vessels - - - - -	7	8	0			
18	the Cooper for 6 new Barrels - -	2	7	6			
19	the Copper-smith for 2 new Coppers	9	14	6			
20	the Bricklayer for setting the said Coppers - - - - -	5	3	6			
21	the Smith for Iron-work to the same	3	17	0			
					39	0	6
22	for a Mill to grind the Malt - -	1	16	0			
23	for a Quarter of Malt and 10 lb. of Hops - - - - -	3	4	0			
24	for a Load of Hay - - - - -	1	16	0			
25	ditto - of Straw - - - - -	0	18	0			
26	the Baker's Bill - - - - -	1	12	0			
27	the Butcher's Bill - - - - -	2	16	6			
28	for 1 Doz. of Candles - - - - -	0	7	0			
					12	9	6
					70	12	11

The End of the first Book of House-Expenses.

LONDON, *March 1, 1781.*

h, f, d

10925	15	$4\frac{1}{4}$
-------	----	----------------

I am indebted as follows, viz.

412101-

(2)

London, March 2, 1781.

7. Sir Robert Johnson has paid me in full = = = = =

30

Note, This being a very plain Case, the Learner I presume, by this Time, can tell that *Cash* must be made Dr. to Sir Robert Johnson for the Sum received, and Sir Robert Johnson Cr. by *Cash* for the same Sum; and therefore for the future, in all such single Cases of paying and receiving Money, and of buying and selling Wares, either upon Trust or present Payment, I shall omit any further Instructions concerning them, imagining what has been already said to be sufficient.

4

7. Bought of James Allen, at Garraway's Coffee-House, the good Ship James, Burthen 300 Tons, or thereabout, for 1500 l.

l. s. d.
Paid 5 per Cent. down - - - 75 0 0
And the rest in 5 Days - - - 1425 0 0

1500

I have also ordered her to be repaired and fitted out with all Speed, for a Privateer against the French.

Note, This may be Journalized two Ways, *viz.*

1. Make Ship James Dr. to James Allen for the whole Sum, and James Allen Cr. by Ship James for the same Sum. Next make James Allen, Dr. to Cash for the Sum paid him, and Cash Cr. by James Allen for the same Sum. Or,
2. Ship James Dr. to Sundry Accounts for the whole Value; then make Cash Cr. by Ship James for the Money paid down, and James Allen Cr. by the said Ship for what remains due. I have made Choice of this latter Way.

6

7. Sold to John Herbert $\frac{1}{8}$ Part of the abovesaid Ship James, and received present Money - - - - -

125

Note, The Part of the Ship James, in this Case, is to be esteemed as Goods, and then it will be easy to conceive, that *Cash* must be Dr. to Ship James for the Sum received, and Ship James Cr. by *Cash* for the same Sum.

8

7. Sold to Capt. John Smith $\frac{1}{8}$ Part of the Ship James, and received present Money - - - - -
I have also agreed to his going Master of the said Ship

125

9

7. Paid James Allen in full for the Ship James - - - - -

1425

10

7. Sold to William Baker, Esq; $\frac{1}{8}$ Part of the abovesaid Ship, for which he is to pay in 7 Days - - - - -

125

London, March 12, 1781.

- J. By an unlucky Accident last Night, 3 Iron Hoops broke off from one of the Hhds. of *Lisbon* Wine, in Consequence of which, one of the Staves gave way, whereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost.

The Prime Cost of the said Hhd. was - - - - -

Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for Sale, the whole Hogshead must go to the Account of *Profit* and *Loss*, which must be made Dr. to *Lisbon* Wine for the prime Cost of the said Hogshead, and *Lisbon* Wine must be made Cr. by *Profit* and *Loss* for the said Hogshead and its Value as aforefaid.

14

- J. Sold to *Robert Uxley* $\frac{1}{8}$ Part of the Ship *James*, for -

17

- J. *William Baker*, Esq; has paid me for his $\frac{1}{8}$ Part of the Ship *James* - - - - -

20

- J. Sold a Pipe of Canary to *William Dello*, for which he paid me in full - - - - -

21

- J. Sold Sir *Robert Johnson*, 20 Pieces of Drugget, qt. 280 Yards, at 3 s. 6 d. per Yard - - - - -

23

- J. Paid *Thomas Preston*, Esq; in Part - - - 89 7 0 $\frac{3}{4}$
 Abated me for my early Payment } 0 12 11 $\frac{1}{4}$
 at 5 per Cent. - - - - - }

Note, This Case is the same with that of Jan. 28, which see.

25

- J. Sold to Sir *Robert Johnson* $\frac{1}{8}$ Part of the Ship *James*, for which he has paid me in full - - - £125 0 0
 He has also paid me in full of a Debt - 49 0 0

Note, The Cash here received is on a double Account, viz: 12 s. for the Ship *James*, and 49 s. more for the Debt formerly due; and therefore you must, in this Case, make Cash Dr. to *Sundry Accounts* for the whole Sum, and then you must make Ship *James* Cr. by Cash for the 12 s. & paid you on her Account, and Sir *Robert Johnson* Cr. by Cash for the rest.

26

- J. Paid *Thomas Young*, Joiner, for Work done in the Ship *James* - - - - -

Note, In this Case you are not to make *Thomas Young*, but Ship *James* Dr. to Cash, for the Joiner's Work, and Cash Cr. by Ship *James* for the same, it being another Expense on the said Ship.

(4)

London, March 27, 1781.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
7. Paid Thomas Pearce, Rigger, for rigging the Ship <i>James</i> 28	27	14	6
7. Paid Dryden Smith, Builder, for his repairing the Ship <i>James</i> - - - - - 30	40	8	—
7. Paid Nathaniel Westall, Painter, for painting the Ship <i>James</i> - - - - - 31	7	4	6
7. Paid sundry Charges this Month, as per Book of House Expenses - - - - - April 1	33	4	6
7. Richard Lamb, of Harwich, sends me Word that he has bought for my Accompt, pursuant to an Order sent him the 4th of last Month, 100 Quarters of Wheat, and ship'd it on board the good Ship <i>Swan</i> , William Lyon, Master, and consign'd it to Jacob Van-Hoove, of <i>Amsterdam</i> , to sell for my Accompt. That he also had paid sundry Charges on shipping it, as per In- voice, all which, with his Commission, at 1 per Cent comes to - - - - - Note, In this Case there is no Occasion to descend to Particulars, but make Voyage to <i>Amsterdam</i> , consign'd to Jacob Van-Hoove, Dr. to Richard Lamb, of Harwich, for the whole Cost of the said <i>Wheat</i> , and Richard Lamb Cr. by Voyage to <i>Amsterdam</i> , for the same Sum. 2	99	8	—
7. Richard Lamb, of Harwich, has drawn a Bill on me for 99l. 8s. payable to William Angel, or Order, the 30th Instant, which Bill I have this Day accepted, and be- comes due May 3 next, including the three Days of Grace - - - - - Note, This is only transferring the Accompt from Lamb to Angel, and by your Acceptance of the Note Lamb is paid, therefore make Lamb Dr. to Angel, and Angel Cr. by Lamb, both for the Value of the said Note. Or the whole Entry might be omitted till the Day of Payment, and then make Lamb Dr. to Cash, and Cash Cr. by Lamb; though I have used the former. 3	99	8	—
7. Paid the Blockmaker's Bill, for the Ship <i>James</i> = = 5	19	17	6
7. Sold 18 Bags of Hops, weighing together 38 C. 1 qr. at 33 s. per C. to Robert Oxley = = = = = 7	49	18	3
7. Paid the Ship Chandler's Bill, for several Guns, small Arms, Powder, Shot, and other Stores, for the Ship <i>James</i> = = = = =	700	13	—

London, April 10, 1781.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i> Sold to <i>William Evans</i> , $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony - - - - -	125	—	—
12			
<i>J.</i> Sold to <i>James Jackson</i> $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony - - - - -	125	—	—
14			
<i>J.</i> Sold to <i>Thomas Jones</i> $\frac{1}{8}$ Part of the Ship <i>James</i> , and received present Mony - - - - -	125	—	—
20			
<i>J.</i> <i>John Hammond</i> has paid me in full - - - - -	100	—	—
24			
<i>J.</i> Bought of <i>James Gray</i> , 100 Bags of Pepper, } <i>l. s. d.</i> containing 3252 lb. at 10d. per lb. and } 135 10 0 paid present Mony - - - - -			
Which Pepper I have shipped on board the good Ship <i>Mary</i> , <i>James Hilder</i> , Master, and consign'd the same to <i>Jacob Van-Hoove</i> , of <i>Amsterdam</i> , to sell for my Account. Paid Charges on shipping the said Pepper } 4 17 10 as per Book of Charges of Merchandize }	146	7	10
<i>Note</i> , As the Pepper is consign'd to <i>J. Van-Hoove</i> to sell for your Account, you must make Voyage to <i>Amsterdam</i> , consign'd to <i>J. Van-Hoove</i> Dr. to Cash for the whole Expense, and Cash Cr. by Voyage to <i>Amsterdam</i> , &c. for the same Sum.			
25			
<i>J.</i> <i>John Adams</i> , has insured my aforesaid Adventure of Pepper, at the Rate of 5 per Cent. which I have paid him - - - - -	7	—	4½
<i>Note</i> , This being an additional Charge on the above Voyage, you must make the said Voyage Dr. to Cash for the Mony laid out and Cash Cr. by the same Voyage for the same Sum.			
27			
<i>J.</i> Paid <i>John Jones</i> , Butcher, his Bill on the Ship <i>James</i> -	109	10	6
30			
<i>J.</i> <i>William Warner</i> has paid me in full - - - - -	34	7	—
39			
<i>J.</i> Paid sundry Charges this Month, as per Book of House-Expenses - - - - -	39	16	10
May 1			
<i>J.</i> Paid <i>James Thatcher</i> , Baker, his Bill on the Ship <i>James</i> -	86	18	6
2			
<i>J.</i> Paid <i>John Preswick</i> , Rope-maker, his Bill on the Ship <i>James</i> - - - - -	46	17	—

London, May 3, 1781.

7. Paid Richard Lamb's Dratt on me to William Angel, which became due this Day, including the 3 days of Grace - - - - -

Note, By looking back to April 2, the Time that you accepted the Bill, there was a Direction to make R. Lamb Dr. to William Angel, which discharged the Account of Lamb; and now, as you have paid the same, whether to W. Angel himself, or any other Person that may have received it of him, it matters not; so you must make William Angel Dr. to Cash for the Money paid, and Cash Cr. by William Angel for the same Sum.

6

7. Paid John Pepwell, Anchorsmith, his Bill on the Ship James - - - - -

7

- 7 This Day the several Proprietors of the Ship James gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except Robert Uxley, viz.

John Herbert	=	=	70	17	0
John Smith	=	=	70	17	0
William Baker, Esq.	=	=	70	17	0
[not paid] Robert Uxley	=	=	70	17	0
Sir Robert Johnson	=	=	70	17	0
William Evans	=	=	70	17	0
James Jackson	=	=	70	17	0
Thomas Jones	=	=	70	17	0

Note 1, As these several Payments were made upon the Account of the Ship James; so Cash must be made Dr. to the said Ship for the same, and Ship James Cr. by Cash for the like Sum.

2, Robert Uxley, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make R. Uxley Dr. to Ship James for his Part, and Ship James Cr. Or you may make Sundry Accounts Dr. to Ship James, viz. Cash for the Sum received, and R. Uxley for his Part, and Ship James Cr. by Sundry Accounts for the whole Sum. I have followed this last Method.

7. Paid Robert Uxley in full - - - - -

12

7. Received Advice from Jacob Van Hoove, that the Ship Mary, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of Holland, and no Part of her Cargo saved. The Value was - - - - -

Note, By looking back to April 24, you will find that the said Pepper was insured by John Adams, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make John Adams Dr. to Voyage to Amsterdam for the said Sum, and Voyage to Amsterdam Cr. by John Adams for the same Sum.

London, May 14, 1781.

7. *Jacob Van Hoove of Amsterdam*, writes to me in his Letter of the 6th Instant, that he had disposed of my 100 Quarters of Wheat, consign'd to him at 16 *Guilders*, 12 *Stivers* per Quarter, amounting in the whole to 1662 *Guilders*: That he had also paid for Custom, and other necessary Charges, which, with his Commission, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the neat Proceed was 1611 *Guilders*, 3 *Stivers*, which at 33 s. 4 d per £ Sterling, amounts to — — — — —

161 2 3 1/2

Note 1. A *Stiver* is 2d. *Flem.* and a *Guilder* is 40d. See *Dr. & Cr.* p. 82. 33 s. 4 d. : 1611 G. 3 St. : 1611 £ 2 s. 3 d. 1/2.

2. As the above *Wheat* was consign'd to *Jacob Van-Hoove*, for your own Account, so he becomes your Dr. whenever he disposes of it, and therefore you must make *Jacob Van Hoove's* Account Current Dr. to *Voyage to Amsterdam* for the neat Proceed of the same; and *Voyage to Amsterdam* Cr. by *Jacob Van-Hoove* for the same Sum.

3. The Cr. Side, exceeding the Dr. the Difference will be the Gain by this Voyage.

7. Sold 1 Pipe of Canary to *William Coks*, and received of him for the same — — — — —

30 — —

7. Ship *James* having been out upon a Cruise, has taken a French Merchant Ship richly laden, homeward bound, which was ransomed for 40000*l.* Half of which, viz. 20000*l.* belongs to the Master and Men, and the other Half to the Owners; my Half of which I have received, and deposited in the Bank of England, and comes to — — — — —

10000 — —

Note, As the Money which you have received was upon the Account of Ship *James*: so Cash must be made Dr. to the said Ship, for the Sum received, and Ship *James* Cr. by Cash for the same Sum.

7. This Day had 10000*l.* Bank Annuity, bearing Interest at 3 *l.* per Cent. transferred to me at 94 *l.* per Cent.

l. s. d.
Bank Annuity — — 9400 0 0
Brokerage — — — 12 10 0

9412 10 —

The rest of the Money I have taken Home.

Note, In this Case you must make *Bank Annuity* Dr. to Cash for the whole Sum expended, and Cash Cr. by *Bank Annuity* for the same Sum. The remaining Part being taken Home, there need nothing be said about it, because it was understood to be in your own Possession before. Or you may make *Sundry Accounts* Dr. to Cash, viz.

Bank-Annuity for the Sum paid for the Stock bought, and Profit and Loss for the Brokerage: then make Cash Cr. by *Sundry Accounts* for the whole Expense. Either Way will be right, though I have used the former.

(8)

London, May 25, 1781.

7. My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston, Esq;* (my Landlord) employed *James Hart*, Joiner, and have paid him in full = = = = =

Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.

7. I have Insured to *James Allen*, 200 *l.* on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4 *l.* per Cent. Premium = = = = =

Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200 *l.* at 4 per Cent. the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to *Insurance Account* for the aforesaid Premium, and *Insurance Account* Cr. by *James Allen* for the same Sum, the Account will be rightly stated.

7. Paid sundry Charges this Month, as per Book of House-Expenses = = = = =

June 2

7. Received from on board the *Dolphin*, *Jacob Swaert*, Master, the following Goods, viz.
1000 Reams of fine Paper,
120 Pieces of Holland Cloth; and
100 Pieces of Long Lawn.

7. Which were consign'd to me from *Abraham Van Schooten*, Merchant, at *Roan*, to sell for his Account, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Employment, and am to make Returns in *Norwich-Crape*, *Duroy* and *Broad Cloth*, as per Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same = = = = =

Note, As you have received the Goods for the Account of *Van Schooten*, and not for yourself, and having the Security in your own Hands, for the Money that you have laid out for him; so you must make Goods for the Account of *Abraham Van Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the same Sum.

7. Sold to *James Eaton* the 1000 Reams of Paper, for the Account of *Abraham Van Schooten*, at 6 *s.* per Ream, for which he has paid me in full = = = = =

Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to Goods for the Account of *Abraham Van Schooten*, for the Quantity of Paper and its Value, and Goods for the Account of *Abraham Van Schooten* Cr. by Cash for the same.

London, June 8, 1781.

	l.	s.	d.
7. Sold to Sir Robert Johnson, 120 Pieces of Holland, for the Account of Abraham Van Schooten, at 3 l. per Piece, for which he is to pay in 10 Days - - -	360	—	—
<i>Note, As Sir Robert has not paid for the Holland, you must make him Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Holland, and Goods for the Account of A. V. Schooten Cr. by Sir Robert for both Quantity and Value.</i>			
12			
7. Sold to the above Sir Robert Johnson 100 Pieces of Long Lawn, for the Account of Abraham Van Schooten, at 2 l. 10 s. per Piece - - - - -	250	—	—
Received present Money - - - - -	—	—	—
The rest in 12 Days - - - - -	150	0	0
<i>Note 1, This may be journaliz'd two Ways, as at Jan. 23, but take this Method, viz. made Sundry Accounts Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Long-Lawn, viz.</i> Cash for the Money received, and Sir Robert Johnson for the rest. Then make Goods for the Account of A. V. Schooten Cr. by Sundry Accounts for both Quantity and Value.			
2. The Goods being all sold, you may close the Account by making the said Goods Dr. to Sundry Accounts, viz. to Profit and Loss for the Advantage you received by your Commission, and to Abraham Van Schooten's Account Current for the neat Produce: then make each of them Cr. by Goods for the Account of Abraham Van Schooten for their respective Values, and 'tis done.			
16			
7. Samuel Fairman has paid me in full - - - - -	28	—	—
18			
7. Sir Robert Johnson has paid me in Part - - - - -	360	—	—
19			
7. Sold to Samuel Fairman 10 Hhds. of Lisbon-Wine, at 10 l. per Hhd. - - - - -	100	—	—
23			
7. William Lowfield, Esq; has paid me in full - - - - -	128	13	—
24			
7. Sir Robert Johnson has paid me in full - - - - -	150	13	—
25			
7. Due to me Half a Year's Dividend on 10000 l Bank Annuity - - - - -	150	—	—

London, June 27, 1781.

7. Sold to *James Hicks* 10 Hhds. of *Lisbon* Wine, at 10 *l.*
10 *s.* per Hhd. and received present Money - - -

l. *s.* *d.*
105 - -

----- 28 -----

7. Shipped on board the *Goodwill*, *William Higgins*, Master.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
My own { 56 Pieces of <i>Norwich</i> Crape, qt. 896 } 179 4 0			
Yards, at 4 <i>s.</i> per Yard - - -			
{ 20 Pieces of <i>Duroy</i> , qt. 300 Yards, } 97 10 0			
at 6 <i>s.</i> 6 <i>d.</i> per Yard - - -			
{ 22 Pieces of Broad Cloth, at 18 <i>l.</i> } 396 0 0			
per Piece, (Paid for - - -)			
Charges thereon, as per Invoice -	10	7	6
My Commission on 683 <i>l.</i> 1 <i>s.</i> 6 <i>d.</i> } 13 13 3			
at 2 per Cent. - - - - -			

696 14 9

All which go^o consign'd to *Abraham Van Schooten*, Merchant at *Roan*, for his own Account and Risque.

Note 1, As the foregoing Goods are consign'd to *Van Schooten*, for his own Account, and not for yours, so whether they ever come to his Hands or not, you must make *Van Schooten's* Account Current Dr. to Sundry Accounts for the whole Charge, viz.

To *Norwich*-Crape for its Quantity and Value.

To *Duroy* for the same;

To Cash for the Broad Cloth, because you have bought it, and paid for it, but not enter'd it in your Books, and also for the Charges on shipping; and

To Profit and Loss for your Commission.

The Commission comes to but 13 *l.* 13 *s.* 2 *d.* 3 *grs.* though put down 13 *l.* 13 *s.* 3 *d.* which thing is often done, not by Mistake, but for the Purpose.

2. Then make each of them Cr. by *Van Schooten's* Account Current for its respective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in *Van Schooten's* Account Current will shew what he owes you, or you owe him, which must be brought to Account the next Time you are employed by him; or it may be done by Drafts.

----- 30 -----

7. Paid sundry Charges this Month, as per Book of House Expenses - - - - -

40 8 10

1463	9	8
436	6	8

All which are consign'd to *Jacques Tollife*, Merchant, at *Cornubagen*, to sell for the joint Account of *Samuel Smith* and myself, each Half, and are numbered and marked as per Margin.

Note 1, In order to journalize this Account rightly, you must make Foreigns 6-pendages in Comp. between Samuel Smith and self, each Half, consign'd to Jacques Jelliffe Dr. to Sunday 4 counts, viz.

To *William Warner*, for the Watches, and their Value 1
To *William Lowfield*, Esq; for the Scarlet Cloth, and its
Value 1

To *Thomas Johnson* for the Tobacco, and its Value; and
To *Cash* for the Charges.

2. Then each of them must be made Cr. by the said *Voyage* for the Goods, and their Values respectively.
3. As you are concern'd in Partnership, your Partner's *Account Current* must be made Dr. to his *Account in Company* for his Half of the said Goods and Charges.
4. For the Drawback on the Tobacco, you must make the *Commissioners* of the *Customs* Dr. to the said *Voyage in Company* for the Value of the Drawback, because the Tobacco is to be exported.
5. As you are supposed to be the principal Actor in this Case, you must also make your Partner's *Account in Company* Dr. to his *Account Current* for his half Part of the Drawback now, or let it alone till the *Commissioners* pay you: However I have done it now.
6. The young *Book-keeper*, perhaps, may be at a Loss for the Meaning of the Word *Drawback*, and therefore I give him this short Explanation.

When Goods are Imported, they pay a Duty to the King; and when those Goods, or any Part of them are exported again, the *Commissioners* of the *Customs* pay back again so much of the Money they had received, as is in proportion to the Quantity of Goods exported; and the Money so repaid is called the *Drawback*.

London, July 9, 1781.

7. Ship *James*, after a smart Engagement with a *French* Merchant-man, took her, but afterwards she was ransomed for 50000 *l.* the Half Part coming to the Owners is 25000 *l.* my Half whereof as being Half Owner (which I have receiv'd) comes to - - - 12500

Note, This must be Journaliz'd exactly as at p. 7, May 20.

7. This Day had 12000 *l.* Old South-Sea Annuity transferred to me at 91 $\frac{1}{4}$ per Cent.

Old South-Sea Annuity - - - - - 10980 0 0
Paid Brokage - - - - - 13 14 6

Note, Here you must make Old South Sea Annuity Dr. to Cash for the Money that you have laid out; and Cash Cr. by Old South Sea Annuity for the same Sum. Vide May 22, p. 7.

7. I have Insured 200 *l.* on the Scarlet Cloth that Sir *Humphrey Parsons* has shipp'd on board the *Falcon*, from London to *Smyrna*, at 8 per Cent. to be paid upon News of her safe Arrival there = = = = = 16

Note, As you have not received the Premium, therefore you must make Sir *Humphrey* Dr. to Insurance for it; and Insurance Cr. by Sir *Humphrey* for the same Sum.

7. Bought of *John Marsh*, of *Manchester*, 5628 *lb.* of superfine Thread, at 14 *s.* 10 $\frac{1}{2}$ per *lb.* = = = = = 4185 16 6
To pay at 3 two Months as follows, as per 3 Bills delivered, viz,

The first of 2185 *l.* 16 *s.* 6 *d.* to pay 17 September next;
The second of 1000 *l.* to pay 17 November next; and
The third of 1000 *l.* to pay 17 January next.

Which Thread is for the Accompt of *James Severn* and self, each Half, myself having the Disposal of the same.

Note 1, As the Thread is in Comp. you must make Thread in Comp. between *James Severn* and self, each Half, Dr. to *John Marsh* for the Quantity and its Value; then make *John Marsh* Cr. by Thread in Comp. &c. for the same Sum.

2. Because you have a Partner, you must make his Accompt Current Dr. to his Accompt in Comp. for his Half of the said Thread; and your Partner's Accompt in Comp. Cr. by his Accompt Current for the same Sum.

7. *Jacques Telliſſe*, of *Copenhagen*, writes me Word, in his Letter of the 12th Instant, that he had received the Goods consign'd to him, for the joint Accompt of *Samuel Smith* and Self; and the Commissioners of the Customs being made Dr. to that Voyage for a Drawback on 30 Hnds. of Tobacco, Part of the Goods consign'd to the said *Jacques Telliſſe*, I have received the said Drawback, which is - - - - - 436 6 3

London, July 20, 1781.

l. s. d.

Note 1, In this Case you are only to clear the *Commissioners*, and therefore you must make *Cash Dr.* to them for the Money received, and *Commissioners of the Customs Cr.* by *Cash* for the same Sum.

2. This *Transaction*, to some, may seem a little too hasty: But as some Persons are more successful in *Trade* than others, the whole of this *Voyage*, in all its following Circumstances, may be looked upon as happy in its quick Return.

23

7. Paid sundry Charges in bringing the Thread (in Comp. between *James Severn* and self) into my Warehouse -

17 14 6

Note 1, This being an additional Charge on the said Thread, you must make that *Dr.* to *Cash* for the Money paid, and *Cash Cr.* by the said Thread for the same Sum.

2. Then, because your Partner is concern'd in the said Charges by you paid, you must make his *Accompt Current Dr.* to his *Accompt in Comp.* for his Half; and your Partner's *Accompt in Comp. Cr.* by his *Accompt Current* for the same Sum.

24

7. This Day *James Adams* came to pay me his Insurance on my 100 Bags of Pepper lost, which was done as follows, viz.

Drawback on 140 l. 7 s. 10 d at 8 per	l.	s.	d.
Cent. - - - - -	11	4	7
Received in Cash - - - - -	129	3	3

140 7 10

Note 1, On the Payment of Insurance, it is customary for the paying Man to receive a Drawback of 6, 7, or more per Cent. Hence Profit and Loss, and Cash must be made *Drs.* to *Adams* for their respective Sums, and *Adams Cr.* by *Sundry Accompts* for the whole Sum.

2. The Drawback is 11 l. 4 s. 7 d. $\frac{1}{2}$, but the $\frac{1}{2}$ is purposely omitted.

26

7. Received of Sir *Humphrey Parsons* in Part - - - -

16 - -

28

7. Sold *Timothy Hart* and Comp. 1000 lb. of Thread, in Comp. between *James Severn* and Self, at 18 s. per lb. - - - - -

900 - -

For which they are to pay in 3 two Months, that is to say, on September 28, November 28, and January 28, at 300 l. each Payment, as per 3 Notes received.

Note 1, It is evident enough that *T. Hart* and Comp. must be made *Dr.* to Thread in Comp. between *James Severn* and Self for the Value; and that the said Thread must be made *Cr.* by *T. Hart* and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his *Accompt in Comp. Dr.* to his *Accompt Current* for his Half of the said Thread sold as above, viz. 450 l. and then make your Partner's *Accompt Current Cr.* by his *Accompt in Comp.* for the same Sum.

3. I find a Difference of Opinions with regard to the making a Partner's *Accompt in Comp. Dr.* to his *Accompt Current* for Goods sold but not paid for: Some chusing to do it as soon as the Goods are sold, though upon Credit, while others omit

London, July 28, 1781.

the Entry till the Money is paid. But I really think that the former Way is the more eligible; because when the Goods are all sold, and the Accompt closed, each *Partner's Accompt Current* shews what is due to him, and consequently, what that Partner, who keeps the Accompt, has to pay him.

31

- 7 Paid Sundry Charges this Month, as per Book of House-Expenses - - - - -

21 18

August 3

- 7 Sold to *Abraham Sanders* 1000 lb. of Thread, in Comp. between *James Severn* and self, at 18 s per lb. for which I have received present Money. - - - -

500

Note, This Entry differs so very little from that of the 28th ult. in the manner of journalizing, that it can scarcely be called a Difference, only making *Cash Dr.* to *Thread* in Comp. instead of the Person; the other Part of making your Partner's *Accompt in Comp. Dr.* for his Half is the same as in that.

6

- 7 Paid sundry Charges in refitting the Ship *James*, as per Bills - - - - -

207 5

Note 1, As the Money was paid on the Accompt of Ship *James*, she must be made *Dr.* to *Cash* for the same, and *Cash Cr.* by the said Ship for the like Sum.

2. Make each Partner *Dr.* to the said Ship for his $\frac{1}{4}$ Part of the said Charges, viz. 12 l. 19 s. 0 d. 3 qrs. and Ship *James Cr.* by *Sundry Accompts* for their several Sums taken together, viz. 103 l. 12 s. 6 d.

8

- 7 *Jaques Jolliffe* of *Copenhagen*, by his Letter of the 2d Instant, writes me Word, that he had the good Fortune to dispose of all the Effects consign'd to him for the joint Accompt of *Samuel Smith* and self, soon after he received them; the neat Proceed whereof, deducting all Charges and his Commission thereon, as per his Accompt of Sale, amounts to 10040 Rix Dollars, Exchange at 5 s. per Dollar. - - - -

2510

Note 1, *Jaques Jolliffe* having disposed of all the Effects, you must now clear *Voyage to Copenhagen*, by making *Jolliffe's Accompt Current Dr.* to the *Voyage* for the neat Produce of the same, and the said *Voyage Cr.* by *J. Jolliffe's Accompt Current* for the same Sum.

2. Your Partner's *Accompt in Comp.* must be made *Dr.* to his *Accompt Current*, and his *Accompt Current Cr.* by his *Accompt in Comp.* for his Half of the said neat Produce.

12

- 7 *Johannes Scheelbasse* having Occasion to go to *Copenhagen*, has desired me to draw a Bill on *Jaques Jolliffe* for the aforesaid 10040 Rix Dollars, payable to the said *Scheelbasse*, which I have accordingly done, he paying me 5 s. 0 d. $\frac{1}{2}$ per Dollar, which comes to

2510 9 2

K

London, August 12, 1781.

Note 1, This is called buying a Bill, and is much safer to travel with than so much Money.

2. As you have received the Money, and as it concerns, in this Case, *Jaques Tolliffe* more than *Johannes Scheelbasse*, you must make *Cash Dr.* to *Sundry Accompts* for the whole Sum, viz. To *Jaques Tolliffe's Account Current* for the Money due from him to you, viz. 2510 l.

To *Profit and Loss* for your half of the Gain on the said Dollars, viz. 5 l. 4 s. 7 d. and to *Samuel Smith's Account Current* for his Half, this being an additional Gain on the said Voyage, then make each of them *Cr.* by *Cash* for their respective Sums.

Thus will the Balance of your Partner's *Account in Comp.* shew what he has gain'd by Trade; and likewise the Balance of his *Account Current* shew what you are to pay him.

3. The Balance of your Partner's *Account in Comp.* must be carried to *Voyage to Copenhagen*, by making it *Cr.* by *Voyage to Copenhagen* for his half Share of the Gain thereof, and *Voyage to Copenhagen Dr.* to Partner's *Account in Comp.* for the same Gain.

4. The Balance of the said Voyage will be your own clear Gain, which will also be the same with your Partner's: and therefore you must make *Voyage to Copenhagen Dr.* to *Profit and Loss* for your own Half Share of the Gain, and *Profit and Loss Cr.* by *Voyage to Copenhagen* for the same Sum: thus will this *Account* be closed.

14

J. Upon examining the List at *Lloyd's Coffee-House*, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the Scarlet Cloth on which I had insured to *Sir Humphrey Parsons* - - - - -

Note, As you have not yet paid the Money, you must make *Insurance Dr.* to *Sir Humphrey Parsons* for the Sum insured, and *Sir Humphrey Parsons Cr.* by *Insurance* for the same Sum.

15

J. My Brother-in-law *Christopher Verax* being dead, there is due to me from his Executor *Mr. William Warner* -

Note, Your Brother-in-Law *Verax* being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your *Dr.* of course, and accordingly must be made so in your Books, and *Profit and Loss* must be made *Cr.* by *William Warner* for the same Sum.

17

J. *William Simpson, Cooper*, has by my Order }
bottled off 1 Hhd. of French Wine Value } 30 0 0
1 Dⁿ Lisbon Wine = = = = = 7 0 0
for the Use of the Family

Note, As the French and Lisbon Wines were bottled off for the Use of the House, and not to be sold, you must here make *House-Expenses* or *Profit and Loss Dr.* to *Sundry Accompts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them *Cr.* by *House-Expenses*, or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expenses*.

2.

1.

a.

200

1000

37

London, August 20, 1781.

7. This Day received the unfortunate News, that Ship *James* was taken by a *French Privateer* of superior Force, and carried into *Brest*.

Note, This Passage being a Matter of Information, more than any thing else; and as the said Ship has already made a sufficient Gain, no journalizing need be made, but the whole Account of the said Ship may be balanced, and thereby the clear Gain be known.

22

7. *William Baker, Esq;* has paid me Half a Year's Interest, which is due this Day on the 500 *l.* lent him *Feb. 22* last

Note, In this Case you are to make *Cash Dr.* to *Profit and Loss*, or to *Interest Account* (I have made it to *Profit and Loss*) and not to the Man that you received it of, for the Sum so received, and *Profit and Loss Cr.* by *Cash* for the same Sum.

23

7. This Day the several Proprietors of the Ship *James* met, and paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship, viz.

	l.	s.	d.
<i>John Herbert</i> - - -	12	19	0 $\frac{1}{2}$
<i>John Smith</i> - - -	12	19	0 $\frac{1}{2}$
<i>William Baker, Esq;</i> -	12	19	0 $\frac{1}{2}$
<i>Robert Uxley</i> - - -	12	19	0 $\frac{1}{2}$
<i>Sir Robert Johnson</i> -	12	19	0 $\frac{1}{2}$
<i>William Evans</i> - - -	12	19	0 $\frac{1}{2}$
<i>James Jackson</i> - - -	12	19	0 $\frac{1}{2}$
<i>Thomas Jones</i> - - -	12	19	0 $\frac{1}{2}$

Note, In this Case you are only to make *Cash Dr.* to *Sundry Accounts* for the Money received, and each Man *Cr.* by *Cash* for his respective Sum by him paid.

26

7. The three Bills given by me to *John Marsh*, of *Manchester*, for Thread in Comp. between *James Severn* and myself, were this Day brought to me for Acceptance by the following Persons, which I have accordingly accepted, viz.

Thomas Preston for 2185 *l.* 16 *s.* 6 *d.* payable 17 Sept. next;
Sir R. Johnson for 1000 0 0 0 17 Nov. next;
Robert Uxley for 1000 0 0 0 17 Jan. next;

Note, This is no more than transferring the Account from *Marsb* to the several Possessors of those Bills; and by your Acceptance of them *Marsb* is paid, and therefore must be discharged; consequently you must make *John Marsh Dr.* to *Sundry Accounts* for the whole Sum due from you, and each Man *Cr.* by the Sum of that particular Bill which is in his Possession.

l. s. d.

12 10 —

103 12 6

4185 16 —

London, August 28, 1781.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i> Bought of <i>Andrew Collins</i> , the Ship <i>Hoperwell</i> , Burthen 300 Tons, <i>John Hill</i> , Master, for which I have paid down - - - - -	1200	—	—
— 31 —			
<i>J.</i> Paid sundry Charges this Month, as <i>per</i> Book of House- Expenses - - - - -	21	17	6
— September 3 —			
<i>J.</i> Sent to Mr. <i>William Warner</i> , Executor to the last Will and Testament of my late Brother-in-law, <i>Christo- pher Verax</i> , 1 Hhd. of <i>French Wine</i> as a Present; the prime Cost whereof is - - - - -	30	—	—
<i>Note</i> , The Wine thus given, must here be looked on as lost, because not sold, nor any Value received thereon: therefore you must make <i>Profit and Lost Dr.</i> to <i>French Wine</i> for the Value of the said Hhd. and <i>French Wine Cr.</i> by <i>Profit and Lost</i> for the same Sum.			
— 5 —			
<i>J.</i> Paid Sir <i>Humphrey Parsons</i> the Balance of our Accompt, which was - - - - -	184	—	—
<i>viz.</i> In Cash - - - - - 172 0 0			
Drawback on 200 <i>l.</i> at 6 <i>per Cent.</i> 12 0 0	184	—	—
<i>Note</i> , It is customary, on the Payment of <i>Insurance</i> , to have a <i>Drawback</i> of 4, 5, 6, or more <i>per Cent.</i> and as Sir <i>Humphrey</i> has not paid the Premium of 16 <i>l.</i> there remains on the Balance of the Accompt but 184 <i>l.</i> to be paid by you; but as you de- mand a <i>Drawback</i> of 6 <i>per Cent.</i> you are to pay him, in reali- ty no more than 172 <i>l.</i> Hence, to state the Accompt right, you must make Sir <i>Humphrey Dr.</i> to Sundry Accompts for the 184 <i>l.</i> then make Cash <i>Cr.</i> by Sir <i>Humphrey</i> for the Sum paid him, and <i>Profit and Lost Cr.</i> for the <i>Drawback</i> .			
— 7 —			
<i>J.</i> Sold the Ship <i>Hoperwell</i> to <i>Abraham Sanders</i> } and received of him two Bank Notes for } 1500 0 0 One Warrant to be paid by the Treasurer } of the <i>South-Sea Company</i> , for - - } 100 0 0	1600	—	—
<i>Note</i> , In this Case the <i>Bank Notes</i> and the <i>Warrant</i> may be esteemed as <i>Cash</i> , and as such made <i>Dr.</i> to the said <i>Ship</i> , and the said <i>Ship Cr.</i> by <i>Cash</i> , both of them for the Value of the said <i>Notes</i> and <i>Warrant</i> .			

London, September 9, 1781.

7. Received Advice from *Timothy Sutton* of *Barbadoes*, that he hath according to my Order, shipped on board the *Whale*, *John Miller*, Master, 45 Chests of Sugar, qt. neat 223 C. 2 qrs. 7 lb. Avoirdupois, at 15s. Sterling per C. including the Charges of shipping - - -
- Which Sugar, although consign'd to me. is for the Accompt of *John Parrot*, *George Hale* and self; each $\frac{1}{3}$, my two Partners having agreed to allow me 2 per Cent. on their own Parts for Warehouse-Room, and my Care in the Sale thereof.

l. s. d.

167 13 5 $\frac{1}{2}$

Note 1, After *Sutton* had received your Order, and taken Care to ship the Sugar, it was then no longer his, but yours, and you are obliged to stand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You must make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the same Sum.

3. As you have Partners, you must make each Man's Accompt Current Dr. to his Accompt in Comp. for the third of the said Charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.

7. Received from *Nathaniel Keeble*, of *Hull*.
 150 Pieces of *Yorkshire* Cloth, which
 he bought for my Accompt, pursuant
 to my Order of the 24th ult. at 7 l.
 10 s. per Piece - - - - - }
 Paid Charges on bringing the same into
 my Warehouse - - - - - } 27 4 6

l. s. d.

1125 0 0

27 4 6

1152 4 6

7. Received also from D^o *Keeble*, 50 Pieces of the same Cloth, which he desires me to dispose of for his Accompt.
 Paid Charges on bringing the same into my Warehouse

11 4 8

Note 1, The first 150 Pieces of *Yorkshire* Cloth are for your own Accompt, and therefore you must make *Yorkshire* Cloth Dr. to *Sundry Accompts*, viz.

To *Nathaniel Keeble* for the Quantity you have received of him, and its Value; and

To Cash for the Charges by you paid in bringing the same Home: Then make each of them Cr. by *Yorkshire* Cloth for their respective Sums.

2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkshire* Cloth for the Accompt of *Nathaniel Keeble* of *Hull* Dr. to Cash for the Charges that you have been at in bringing it into your Warehouse, naming the Quantity: and Cash Cr. by ditto Cloth, &c. for the same Expense.

London, September 15, 1781.

7. Received the 45 Chests of Sugar from on board the *Whale*, consign'd to me by *Timothy Sutton* of *Barbadoes* - - - - -

Paid Custom thereon, at 4s. 5d. $\frac{1}{2}\%$ per } <i>l.</i> <i>s.</i> <i>d.</i>		
C. on 223 C. 2 qrs. 7 lb. - - - - }	53	18 8 $\frac{1}{2}$
Freight at 4 s. per Chest - - - - -	9	0 0
Ligherage - - - - -	1	7 3
Cartage - - - - -	2	10 7

C. D. C. qrs. lb. £ s. d.

Note 1. 1 1 57.9 1 1 223 2 7 1 53 18 8 $\frac{1}{2}$

2. As you have received the Sugar, you must first make *Sugar* in *Comp.* with *John Parrot*, *George Hale* and self, each one third, *Dr.* to *Sundry Accounts* for the whole Charge, viz. to Voyage from *Barbadoes* for the Quantity and its Value, and to Cash for the Charges in bringing the same home; then make each of them *Cr.* by *Sugar in Comp. &c.* for its respective Value.

3. Your Partners also must each of them have his *Account Current* made *Dr.* to his *Account in Comp.* for his third of the said Charges, and his *Account in Comp. Cr.* by his *Account Current* for the same:—The like for the first Value was done before.

20

7. Paid *Thomas Preston*, Esq; my Note given to *John Marsh* of *Manchester*, and by him assign'd to *d^o* *Preston*.

	<i>l.</i> <i>s.</i> <i>d.</i>
Paid - - - - -	2185 16 0
Abated me - - - - -	0 0 6

Note, In this Case you must make *T. Preston Dr.* to *Sundry Accounts*, viz. To Cash for the Money paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6d. then make each of them *Cr.* by their respective Sums.

22

7. Sold to *James Jackson* the 45 Chests of Sugar in *Comp.* with *John Parrot*, *George Hale* and self, containing neat 223 C. 2 qrs. 7 lb. at 4 l. per C. together with my own 8 Hhds. of *French Wine*, at 35 l. per Hhd.

	<i>l.</i> <i>s.</i> <i>d.</i>
Sugar in <i>Comp.</i> - - - - -	894 5 0
<i>French Wine</i> of my own - - - - -	280 0 0

For all which I have received

In Cash - - - - -	200 0 0
By a Draft on <i>William Harman</i> - - - - -	400 0 0
The rest to stand out 6 Months - - - - -	574 5 0

Note 1, That this *Account* may be journalized, and then posted aright, you are to consider that although *Jackson* has bought the *Sugar* in *Comp.* and your own *French Wine*, and paid for them in Part, yet you must first make him *Dr.* for the Whole; and then make him *Cr.* by what Part he has paid, in the following Manner, viz. *James Jackson Dr.* to *Sundry Accounts*

London, September 22, 1781.

for the whole Value of the Goods bought, that is, to *Sugar in Comp.* for the whole Value thereof, and also to *French Wine* (for your own proper Account) for its Value; then make each of them *Cr.* by *James Jackson* for its respective Quantity and Value.

2. Because *Jackson* has paid Part in Cash, and a Draft on *Harman*, they, *i. e.* *Cash* and *Harman*, or *Sundry Accounts* must be made *Drs.* to *James Jackson* for their respective Sums, and *Jackson Cr.* by *Sundry Accounts* for the whole that he has paid.

3. The *Sugar in Comp.* being disposed of, you must next make each Partner's *Account in Comp.* *Dr.* to his *Account Current* for his third Share of the *Sugar* sold as aforesaid, and each Partner's *Account Current Cr.* by his *Account in Comp.* for the same Sum.

4. Because you are to be allowed 2 per Cent. on the Sale, &c. of the said *Sugar* by way of Commission, it will be necessary to observe, that the whole was sold for 894 *l.* 5 *s.* which Sum at 2 per Cent. amounts to 17 *l.* 17 *s.* 8 *d.* $\frac{1}{2}$; one third of which comes to 5 *l.* 19 *s.* 2 *d.* $\frac{1}{2}$ for each Partner to pay: And in this Case, you must make each Partner's *Account Current Dr.* to *Profit and Loss* in the Sum of 5 *l.* 19 *s.* 2 *d.* $\frac{1}{2}$ for his third on the Sale, &c. as aforesaid, and *Profit and Loss Cr.* by each Partner's *Account* for the same Sum.

Thus will the *Balance* of each Partner's *Account in Comp.* shew what he has gain'd by Trade, and likewise the *Balance* of his *Account Current* shew what you are to pay him.

24

7. Sold to *William Evans* 1000 *lb.* of Thread in Comp. between *James Severn* and self, at 18 *s.* per *lb.* - - -

900

l. s. d.

Received in Cash - - - - - 200 0 0

— a Draft on *Thomas Jones* for 300 0 0

The rest in 6 Months - - - - - 400 0 0

900

Note 1, Here you must make *Sundry Accounts Drs.* to *Thread in Comp.* for the whole Value, *viz.* *Cash* for the Money that you have received:

Thomas Jones for the Draft on him; and

William Evans for the Remainder:

Then make *Thread in Comp.* *Cr.* by *Sundry Accounts* for the whole Quantity sold, and its Value.

2. Make your Partner's *Account in Comp.* *Dr.* to his *Account Current* for his half Part of the said *Thread*, and your Partner's *Account Current Cr.* by his *Account in Comp.* for the same Value.

27

7. Sold to *Thomas Jones* 50 Pieces of my own *Yorkshire* Cloth, at 8 *l.* 10 *s.* per Piece - - - - -

425

29

7. Due to me Half a Year's Dividend on 12000 *l.* Stock Old *South-Sea* Annuity - - - - -

180

London, September 30, 1781.

	l.	s.	d.
7. Paid sundry Charges this Month, as per Book of House Expenses - - - - -	22	12	6
October 1 - - - - -			
7. Received of <i>Timothy Hart</i> and Comp. - - - - -	300	-	-
3 - - - - -			
7. Sold to <i>Adam Hewitt</i> 50 Pieces of my own <i>Yorkshire</i> Cloth, at 8 l. 10 s. per Piece, for present Money -	425	-	-
6 - - - - -			
7. Received of Mr. <i>William Warner</i> , the Legacy due to me by the last Will of my late Brother <i>Christopher Verax</i> - - - - -	1000	-	-
At which Time I also paid him my Debt of - - -	300	-	-
10 - - - - -			
7. Received Half a Year's Interest on my 12000 l. Old <i>South-Sea</i> Annuity, due at <i>Michaelmas</i> last - - -	180	-	-
14 - - - - -			
7. Received Half a Year's Interest on my 10000 l. <i>Bank</i> Annuity, due at <i>Midsummer</i> last - - - - -	150	-	-
18 - - - - -			
7. Received of <i>William Harman</i> , by virtue of a Draft on him by <i>James Jackson</i> - - - - -	400	-	-
22 - - - - -			
7. Received of <i>Thomas Jones</i> , by virtue of a Draft on him by <i>William Evans</i> - - - - -	300	-	-
24 - - - - -			
7. Sold 1 Pipe of <i>Canary</i> to <i>John Hammond</i> , Esq; for -	30	-	-
26 - - - - -			
7. Received of <i>Martin Unwin</i> in Part - - - - -	100	-	-
28 - - - - -			
7. Shipped on board the <i>Whale</i> , <i>John Miller</i> , Master,			
30 Bags of Hops, qt. 90 C. 1 gr. at 28 s. } 126 7 0			
per C. - - - - - } 126 7 0			
20 Pieces of <i>Sagathes</i> , qt. 240 Yards, } 30 0 0			
at 2 s. 6 d. per Yard - - - - - } 30 0 0			
20 Pieces of <i>Serge</i> , qt. 280 Yards, at } 14 0 0			
1 s. per Yard - - - - - } 14 0 0			
Paid Charges on shipping the same -	19	17	6
190 - - - - -			
7. All which go consign'd to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Accompt and Risque.	190	4	6

Note 1, In this Case the young Book-keeper might ask, Why Commission is not charged here as well as at *June 28*? To which I answer, that as the Goods are to be disposed of for

London, October 28, 1781.

your own Accompt, and not for *Sutton's*, it would be absurd for you to charge Commission on your own Goods, which are to be sold for your own Use: and therefore when *Sutton* has disposed of the Goods, he must charge Commission according for what he can sell them.

2. As the Goods are consign'd to *Sutton* for your own Accompt, *Sutton* is not to run the Risque of the Seas; and therefore if this Ship should be lost, you must stand to the Loss, and not *Sutton*.

3. You must make *Voyage to Barbadoes Dr. to Sundry Accounts* for the whole Charge, and each of them Cr. by the said *Voyage* for its respective Value, submitting the rest to the Chance of the Market, which, if Goods of this Nature should happen to be plenty, will occasion the Price to run low; but if scarce, will enhance the Price in Proportion.

4. The Goods thus sent, must be charged at the prime Cost, because it is only removing them from one Place to another.

29

J. *Brandon George* has insured the aforementioned Goods, consign'd to *Timothy Sutton*, at 6 per Cent. for which I am to be credited - - - - -

Note, This Case being a further Expense on the just mentioned Voyage, you must make that Dr. to *Brandon George* for the Sum insured, and *Brandon George* Cr. by the said Voyage for the same Sum.

30

J. Sold to *Brandon George* l. s. d.
1 Pipe of Canary - - - - - 30 0 0
1 Hhd. of *Lisbon* Wine - - - - - 10 0 0

31

J. Paid Sundry Charges this Month, as per Book of House-Expenses - - - - -

November 1

J. Paid *William Lowfield*, Esq; in full - - - - -

4

J. Received of *Samuel Fairman* in full - - - - -

7

J. Paid *Thomas Johnson* in Part - - - - -

10

J. Sold *John Adams* l. s. d.

1 Bag of Hops, wt. 3 C. at 36 s. per C. - 5 8 0

1 Pipe of Canary - - - - - 33 0 0

for which I have received in full - - - - -

L.

l. s. d.

11 3 8

40 - -

26 13 8

400 - -

100 - -

100 - -

38 8 -

London, November 15, 1781:

7. Received a Bill of Exchange from *Jacob Van-Hoove* of *Amsterdam*, of 1611 *Gull. 3 Stl.* drawn upon *Jaques Van-Broek*, for the Value received there by d^o *Van-Hoove*, Exchange at 33 s. 4 d. *Flem. per l. Ster.* payable at 10 Days after Sight, which *Van-Broek* has accepted - - - - -

l. s. d.

161 2 3½

Note 1, The last Account that you received from *Van-Hoove*, was on *May 10* last, which is a long Time, to the present Day. It may therefore be supposed, that in all this Time, there was no such thing as bringing him to Account; and that Letters were wrote and Persons employed to accommodate the Affair, which at last was obtained by receiving a Bill of Exchange as above.

2, This is the Reverse of *Aug. 26*, though it is transferring the Account from one Man to another as that is, and therefore you must make *Van-Broek Dr.* to *Van-Hoove* for the Value of the Bill, and *Van-Hoove Cr.* by *Van-Broek* for the same Sum.

18

7. Sold to *William Baker, Esq.* l. s. d.
 20 Pieces of *Sagathoe*, qt. 240 Yards, } 36 0 0
 at 3 s. per Yard - - - - - }
 20 Pieces of *Serge*, qt. 280 Yards, at } 16 6 8
 14 d. per Yard - - - - - }

52 6 8

for which I have received in Part - - - 16 6 8

Note, As *Baker* has paid for the *Serge*, you must make *Cash Dr.* to it for the Worth of it, and *Serge Cr.* by *Cash* for the same Sum. And as the *Sagathoe* is not paid for, make *Baker Dr.* to it for its Value, and *Sagathoe Cr.* by *Baker* for the like Sum.

20

7. Paid *Sir Robert Johnson* one of the promissary Notes, given by me to *John Marsh* of *Manchester*, which was due this Day, including the three Days of Grace -

1000 - -

24

7. *Thomas Johnson* having freighted the *John and Hannab*, *James Tickner*, Master, for a Voyage to *Spain*, I have underwrote his Policy for 300 l. at 6 per Cent. giving him Credit for the same, viz. - - - - -

18 - -

Note, Here you must make *Thomas Johnson Dr.* to *Insurance* for the Sum credited, and *Insurance Cr.* by *Thomas Johnson*, for the like Sum.

27

7. Received of *Martin Unwin*, in Part - - - - -

100 - -

28

7. Received of *Jaques Van-Broek*, in full - - - - -

161 2 3½

30

7. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -

27 13 6

London, December 1, 1781.

7. Received of *Timothy Hart* and Comp. in Part - - -

l.	s.	d.
300	—	—

3

7. This Day I was inform'd at *Lloyd's*, that the *John and Hannah* was unfortunately lost in the *Downs*, by a severe Gale of Wind, I had Insured on her Freight -

300	—	—
-----	---	---

Note, In this Case you must make Insurance Dr. to *Thomas Johnson* for the Sum by you Insured, and *Thomas Johnson* Cr. by Insurance for the like Sum.

6

7. Received of *John Hammond*, Esq; in full = = =

30	—	—
----	---	---

9

7. *William Baker*, Esq; has taken up his Bond, and paid me = = = = }
 He has also paid me the Interest of it, which from Aug. 22, being 3 M. 17 D. }
 at 5 per Cent. is = = = = }

l.	s.	d.
500	0	0
7	8	4

507	8	4
-----	---	---

Note 1, Though you receive all the Money of *William Baker*, yet you must make Cash Dr. to *Sundry Accounts* for the whole Sum, and then make *William Baker* Cr. by Cash for the 500 l. and Profit and Loss Cr. by the same for the Interest.

2. The Interest for 3 Months is 6 l. 5 s. and the Interest for 17 Days is 1 l. 3 s. 3 d. 1 qr. making 7 l. 8 s. 3 d. 1 qr. which here is purposely augmented to 4 d.

10

7. This Day *Thomas Johnson* came to demand my Insurance on a Voyage to *Spain*, the Ship being lost in the *Downs*. The Sum insured was - - -

300	—	—
-----	---	---

	l.	s.	d.
Paid in Cash - - - - -	276	0	0
Drawback on 300 l. at 8 per Cent. - 24	24	0	0

300	0	0
-----	---	---

Note, The Ship being lost, you necessarily become Dr. to *Thomas Johnson* for the Sum insured as aforementioned; and now that you have paid that Insurance, including the Drawback, *Thomas Johnson* becomes Dr. to *Sundry Accounts* for the whole Sum, and Cash Cr. by ditto *Johnson* for the Sum paid him, and Profit and Loss Cr. for the Drawback. See Sept. 5, p. 17.

12

7. Sold to *John Hammond*, Esq; my 50 Pieces }
 of *Yorkshire Cloth*, at 8 l. 10 s. per Ps. }
 Also 50 Pieces for the Account of *Nathaniel Keeble* of *Hull*, at the same Rate }

l.	s.	d.
425	0	0
425	0	0

850	—	—
-----	---	---

Note 1, In this Case *Hammond* must be made Dr. to *Sundry Accounts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their respective Values.

London, December 12, 1781.

2. *Keckle's* Cloth being all sold, you have acted by Commission (which suppose at a *per Cent.* on the above Sum) and therefore must charge that to him: Hence, to close the Account, you must make the said *Cloth Dr.* to *Sundry Accounts*, viz. to *Profit* and *Loss* for the said Commission, and to ditto *Keckle's Account Current* for the neat Proceed; then make each of them *Cr.* by the said *Cloth* for their respective Sums, and the Account will be closed.

13

- 7 My Landlord *Thomas Preston*, Esq; has paid me for the Repairs done to my present Dwelling-House, by *James Hart*, Joiner- - - - -

14

Received Advice from *Joram Conderil*, of *Cadiz*, that he hath shipped for my Account and Risque, in the *Pidgeon*, *William Pidgeon*, Master

50 Chests of Limons } at 8 Rials *per* Chest, including all Charges.
50 d^o of *China* Oranges }
50 d^o of *Seville* d^o }

Which amounts to 1200 Rials, Exchange at 4 s. 6 d. *per* Piece of Eight, and is Sterling - - - - -

Note 1, Eight Rials make a Piece of Eight.

2. See the first and second Notes on *Sept. 9*, p. 18. for the rest, that Entry being of the same Nature with this, setting aside the Partnership.

17

7. I have this Day accepted a Draft on me by *Nathaniel Keckle* of *Hull*, payable to *Timothy Hart* and *Comp.* at 20 Days after Sight, for - - - - -
But they having Occasion for present Money, have agreed to allow me Rebate for the said 20 Days, and no more, after the Rate of 8 *per Cent.* on the said Sum.

l. s. d.

I have therefore paid them - - - - - 1120 2 0
Abated me on prompt Payment - - - - - 4 18 0

Note 1. The Sum of 1125 l. being transferred from *Keckle* to *Hart* and *Comp.* your Acceptance of the same pays *Keckle*, and makes you accountable to *Hart* and *Comp.* for the same; therefore you must first make *Nathaniel Keckle Dr.* to *Timothy Hart* and *Comp.* for the same Sum, and *Timothy Hart* and *Comp.* *Cr.* by ditto *Keckle* for the like Sum.

Then, as you have paid *Hart* and *Comp.* you must make him *Dr.* to *Sundry Accounts* for the whole, and *Cash* and *Profit* and *Loss* *Cr.* by ditto *Hart* for their Sums respectively.

2. The whole might be journaliz'd somewhat shorter, by having regard only to *Keckle*, the other being paid in Trust for him; but as the former Method is more agreeable to the Nature of the Transaction, I have accordingly made choice of it.

London, December 18, 1781.

	l.	s.	d.
7. Received the 150 Chests of Oranges and Limons, from on board the <i>Pidgeon</i> , <i>William Pidgeon</i> , Master, consign'd to me by <i>Joram Conderil</i> , of <i>Cadiz</i> .			
	l.	s.	d.
Paid Custom thereon - - - - -	12	6	0
Freight at 3 s. per Chest - - - - -	22	10	0
Waterage - - - - -	1	10	0
	36	6	6
<i>Note</i>, As you have now received the Goods, you must make Oranges and Limons Dr. to <i>Sundry Accounts</i> for the whole Charge, viz. to Voyage from <i>Cadiz</i> for the prime Cost thereof, and to <i>Cash</i> for the after-Charges in bringing the same Home; then make each of them Cr. by Oranges and Limons for its respective Value.			
	20		
7. Received of <i>Martin Unwin</i> in Part - - - - -	100		
	22		
7. <i>Joram Conderil</i> , of <i>Cadiz</i> , hath drawn upon me for the Fruit received of him, payable to <i>John Hammond</i> , Esq; or Order, at Sight, 1200 Rials, Exchange at 4 s. 6 d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Account, as per Agreement between d ^o <i>Hammond</i> and myself - - - - -	33	15	
<i>Notes</i>, Nothing more need be done than to make <i>Joram Conderil</i> Dr. to <i>John Hammond</i> for the Value of the Bill, and <i>Hammond</i> Cr. by <i>Conderil</i> for the same Sum.			
2. Eight Rials are = 1 Piece of Eight. Vide <i>Seb. Aff.</i> p. 77.			
	24		
7. Received of <i>Isaac Reynolds</i> in full - - - - -	42		
	25		
7. Due to me Half a Year's Dividend on 10000 l. Bank Annuity - - - - -	150		
	26		
7. Sold to <i>Isaac Reynolds</i> 50 Chests of Limons, at 17 s. per Chest - - - - -	42	10	
	27		
7. Received of <i>James Allen</i> in full - - - - -	8		
	28		
7. Sold to <i>James Allen</i> 1000 lb. of Thread in Comp. between <i>James Spurn</i> and self, at 18 s. per lb. for which he has given me a Draft on Mess ^{rs} <i>Snell and Hartay</i> , Bankers, which I have received = = = =	900		
<i>Notes</i>, This is nearly the same with <i>July 28</i>, p. 13; only make <i>Cash</i> Dr. for the Person, which see:			
	29		
7. Sold to Sir <i>Humphrey Parsons</i> 1000 lb. of Thread in Comp. as above, at 18 s. per lb. to pay in 6 Months = =	900		

London, December 30, 1781.

- 7 Sold to *William Baker*, Esq; the remaining 628 lb. of Thread, in Comp. as above, at 17 s. per lb. — — For which he has given me my Note to *Marsh*, payable *January 20* next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same Time allowing me for my prompt Payment for 23 Days, 8 per Cent.

l. s. d.

533 16 —

	l.	s.	d.
Promissary Note — — — —	1000	0	0
Thread in Comp. — — — —	533	16	0
Due <i>January 20</i> next — — — —	466	4	0
Allow'd for prompt Payment for } 23 Days — — — — — }	2	6	8

Return'd to d^o *Baker* — — — — 463 17 4

Note, To journalize this Passage aright, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Thread in Comp.* for the Value thereof: and *Thread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make him Dr. to *William Baker*, for the Value of that Note, and *Baker* Cr. by *Uxley* for the same.
3. Because you have return'd *Baker* the Overplus, partly by Cash and partly by his Abatement on prompt Payment, therefore *Baker* must be made Dr. to *Sundry Accounts*, viz. to Cash for the Money which he has received of you, and to *Profit and Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Accounts* for the Value of the Bill, viz.

	l.	s.	d.
To <i>Thread in Comp.</i> = = = = =	533	16	0
To Cash paid <i>William Baker</i> = = = =	463	17	4
To <i>Profit and Loss</i> gain'd by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either Way, though I have followed the former, as being most expressive of the whole Transaction.

4. Make your Partner's *Account in Comp.* Dr. to his *Account Current* for his Half, and your Partner's *Account Current* Cr. by his *Account in Comp.* for the same.
5. The *Thread* being all sold, you must close the *Account* by the Direction given at Aug. 12, p. 15.

31

7. Paid sundry Charges this Month, as per Book of House Expenses — — — — —

22 8 4

The End of the second Waste-Book.

(1)

The JOURNAL.

LONDON, March 1, 1781.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
	Sundry Accompts Drs. to Stock - - -	109	25	4 $\frac{1}{2}$			
	<i>viz.</i>						
1	Cash in ready Mony - - - - -	80	99	4 2 $\frac{1}{2}$			
1	Canary, for 5 Pipes, at 25 <i>l.</i> per Pipe - -	125	0	0			
1	Hops, for 44 Bags, wt. 132 C. 2 qrs. at 28 <i>l.</i> } per C. - - - - -	185	10	0			
2	French Wine, for 10 Hhds. at 30 <i>l.</i> per Hhd. } 4 <i>d.</i> per Yard - - - - -	300	0	0			
2	Druggat, for 20 Pieces, qt. 280 Yards, at 3 <i>s.</i> } 4 <i>d.</i> per Yard - - - - -	46	13	4			
2	Lisbon Wine, for 25 Hhds. at 7 <i>l.</i> per Hhd. } at 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	175	0	0			
2	Norwich Crape, for 56 Pieces, qt. 896 Yards, } at 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	156	16	0			
2	Duroy, for 20 Pieces, qt. 300 Yards, at 6 <i>s.</i> } per Yard - - - - -	90	0	0			
3	Sagathee, for 90 Pieces, qt. 1080 Yards, at } 2 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	135	0	0			
3	Serge, for 90 Pieces, qt. 1260 Yards, at 1 <i>s.</i> } per Yard - - - - -	63	0	0			
3	Sir Robert Johnson - - - - -	30	0	0			
3	Sir Humphrey Parsons - - - - -	16	0	0			
4	William Baker, Esq; on Bond - - - - -	500	0	0			
4	William Warner, to be paid April 30 next -	34	7	0			
4	Brandon George - - - - -	32	0	0			
4	Samuel Fairman - - - - -	28	0	0			
4	William Lowfield, Esq; - - - - -	128	13	0			
5	Thomas Johnson - - - - -	256	14	3 $\frac{1}{2}$			
5	John Hammond, Esq; to be paid April 20 next	100	0	0			
5	Martin Unwin - - - - -	381	17	0			
5	Uaac Reynolds - - - - -	48	0	0			
1	Stock Dr. to Sundry Accompts - - - -	412	10	0	109	25	4 $\frac{1}{2}$
	<i>viz.</i>						
1	To Thomas Preston, Esq; to pay May 14 next	90	0	0			
6	To Robert Uxley - - - - -	322	10	0			
	2				322	10	
1	Cash Dr. to Sir Robert Johnson - - - -	£30	0	0			
3	Received in full - - - - -				30		
	4						
6	Ship James Dr. to Sundry Accompts - -	£1500	0	0			
1	<i>viz.</i> To Cash paid down at 5 per Cent. - -	75	0	0			
6	To James Allen to pay in 5 Days - -	1425	0	0	1500		

(2)

London, March 6, 1781.

			l.	s.	d.
$\frac{1}{6}$	Cash Dr. to Ship <i>James</i> - - - - -	£125 0 0			
$\frac{1}{6}$	Received of <i>John Herbert</i> for $\frac{1}{8}$ Part of the said Ship - -		125	—	—
		8			
$\frac{1}{6}$	Cash Dr. to Ship <i>James</i> - - - - -	£125 0 0			
$\frac{1}{6}$	Received of Capt. <i>John Smith</i> for $\frac{1}{8}$ Part of the said Ship -		125	—	—
		9			
$\frac{6}{1}$	<i>James Allen</i> Dr. to Cash - - - - -	£1425 0 0			
$\frac{1}{1}$	Paid him in full for Ship <i>James</i> - - - - -		1425	—	—
		10			
$\frac{4}{6}$	<i>William Baker, Esq;</i> Dr. to Ship <i>James</i> - - - - -	£125 0 0			
$\frac{1}{6}$	For $\frac{1}{8}$ Part sold him, for which he is to pay in 7 Days - -		125	—	—
		12			
$\frac{7}{2}$	Profit and Loss Dr. to <i>Lisbon Wine</i> - - - - -	£7 0 0			
$\frac{1}{2}$	For 1 Hhd. lost (except 6 Gallons) by 3 Iron-Hoops Break- ing off - - - - -		7	—	—
		14			
$\frac{6}{6}$	<i>Robert Uxley</i> Dr. to Ship <i>James</i> - - - - -	£125 0 0			
$\frac{1}{6}$	For $\frac{1}{8}$ sold him - - - - -		125	—	—
		17			
$\frac{1}{4}$	Cash Dr. to <i>William Baker, Esq;</i> - - - - -	£125 0 0			
$\frac{1}{4}$	Received in Part - - - - -		125	—	—
		20			
$\frac{1}{1}$	Cash Dr. to Canary - - - - -	£30 0 0			
$\frac{1}{1}$	For 1 Pipe sold <i>William Dello</i> , for which he paid me in full -		30	—	—
		21			
$\frac{3}{2}$	<i>Sir Robert Johnson</i> Dr. to Druggert - - - - -	£49 0 0			
$\frac{1}{2}$	For 20 Pieces, qt. 280 Yards, at 3s. 6d. per Yard - - -		49	—	—
		23			
$\frac{5}{1}$	<i>Thomas Preston, Esq;</i> Dr. to Sundry Accompts £90 0 0				
$\frac{1}{7}$	viz. To Cash paid him in Part - - - - -	89 7 0 $\frac{1}{2}$			
$\frac{1}{7}$	To Profit and Loss abated me for my } early Payment - - - - - }	0 12 11 $\frac{1}{2}$			
		25			
$\frac{1}{1}$	Cash Dr. to Sundry Accompts - - - - -	£174 0 0			
			90	—	—
$\frac{6}{3}$	viz. To Ship <i>James</i> , received of <i>Sir Robert Johnson</i> , for $\frac{1}{8}$ - - - - -	125 0 0			
$\frac{1}{3}$	To <i>Sir Robert Johnson</i> , received in full - - - - -	49 0 0			
		26			
$\frac{6}{1}$	Ship <i>James</i> Dr. to Cash - - - - -	£20 17 0			
$\frac{1}{1}$	Paid <i>Thomas Young</i> in full for Joiners Work done in the said Ship - - - - -		20	17	—
		27			
$\frac{6}{1}$	Ship <i>James</i> Dr. to Cash - - - - -	£27 14 6			
$\frac{1}{1}$	Paid <i>Thomas Pierce</i> in full for Rigging Work done in the said Ship - - - - -		27	14	6
		28			
$\frac{6}{1}$	Ship <i>James</i> Dr. to Cash - - - - -	£40 8 0			
$\frac{1}{1}$	Paid <i>Dryden Smith</i> , in full for Repairs done in the said Ship -		40	8	—

(3)

London, March 30, 1781.

l. s. d.

6	Ship <i>James</i> Dr. to Cash	- - - - -	£7 4 6			
1	Paid <i>Nathaniel Westall</i> in full for painting the said Ship	-		7	4	
		31				
6	House-Expenses Dr. to Cash	= = = =	£33 4 6			
1	Paid sundry Charges this Month, as per Book of House-Expenses	= = = =		33	4	6
		April 1				
8	Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van-Hoove</i> , Dr. to					
1	<i>Richard Lamb</i> of <i>Harwich</i> = = = =	£99 8 0				
	For 100 Quarters of Wheat, shipped on board the good Ship					
	<i>Swan</i> , <i>William Lyon</i> , Master, consign'd to <i>Jacob Van-Hoove</i> , of <i>Amsterdam</i> , to sell for my Account, which with his Commission at 1 per Cent, and other Charges, comes to			99	8	
		3				
8	<i>Richard Lamb</i> of <i>Harwich</i> Dr. to <i>William Angel</i>	£99 8 0				
1	For his Draft on me, payable to d ^o <i>Angel</i> , or Order, the 30th Instant, which will become due May 3 next, including the 3 Days of Grace	- - - - -		99	8	
		3				
6	Ship <i>James</i> Dr. to Cash	- - - - -	£19 17 6			
1	Paid the Block-maker's Bill in full	- - - - -		19	17	6
		5				
6	<i>Robert Uxley</i> Dr. to Hops	- - - - -	£49 18 3			
1	For 10 Bags, weighing together 30 C. 1 qr. at 33 s. per C.			49	18	3
		7				
6	Ship <i>James</i> Dr. to Cash	- - - - -	£700 13 0			
1	Paid the Ship Chandler's Bill for Guns, Small-Arms, Powder, Shot, and other Stores for the said Ship	- - - - -		700	13	
		10				
1	Cash Dr. to Ship <i>James</i>	- - - - -	£125 0 0			
6	For $\frac{1}{8}$ Part of the said Ship sold to <i>William Evans</i>	- - - - -		125		
		12				
1	Cash Dr. to Ship <i>James</i>	- - - - -	£125 0 0			
6	For $\frac{1}{8}$ Part of the said Ship sold to <i>James Jackson</i>	- - - - -		125		
		14				
1	Cash Dr. to Ship <i>James</i>	- - - - -	£125 0 0			
6	For $\frac{1}{8}$ Part of the said Ship sold to <i>Thomas Jones</i>	- - - - -		125		
		20				
1	Cash Dr. to <i>John Hammond</i> , Elq;	- - - - -	£100 0 0			
5	Received in full	- - - - -		100		

M

London, April 24, 1781.

8	Voyage to Amsterdam, consign'd to Jacob Van-Hoove, Dr. to			
1	Cash - - - - -	£140	7	10
	For 100 Bags of Pepper, qt. 3252 lb. at 10 d. } per lb. bought of James Gray, for which I } paid present Mony - - - - - }	135	10	0
	Which Pepper I have shipped on board the good Ship Mary, James Hilder, Master, and consign'd the same to Jacob Van-Hoove of Amsterdam, to sell for my Accompt.			
	Paid Charges on shipping the same, as per } Book of Charges of Merchandize - - - }	4	17	10
		140	7	10
	25			
8	Voyage to Amsterdam, consign'd to Jacob Van-Hoove, Dr. to			
1	Cash - - - - -	£7	0	4½
	For Insurance Mony paid to John Adams, for his insuring the aforesaid Sum on my Adventure, at 5 per Cent. - - -	7	—	4½
	27			
6	Ship James Dr. to Cash - - - - -	£109	10	6
1	Paid John Jones in full for Beef and Pork - - - - -	109	10	6
	30			
1	Cash Dr. to William Warner - - - - -	£34	7	0
4	Received in full - - - - -	34	7	—
7	House-Expenses Dr. to Cash - - - - -	£39	16	10
1	Paid sundry Charges this Month, as per Book of House- Expenses - - - - -	39	16	10
	May 1			
6	Ship James Dr. to Cash - - - - -	£86	18	6
1	Paid James Thatcher in full for Bread, Flour, and Pease -	86	18	6
	2			
6	Ship James Dr. to Cash - - - - -	£46	17	0
1	Paid John Prestwick in full for Cordage, &c. - - - - -	46	17	—
	3			
8	William Angel Dr. to Cash - - - - -	£99	8	0
1	Paid Richard Lamb's Draft on me to William Angel - - -	99	8	—
	6			
6	Ship James Dr. to Cash - - - - -	£73	11	6
1	Paid John Pepwell in full for Smith's Work - - - - -	73	11	6

(5)

London, May 7, 1781.

		l.	s.	d.
	Sundry Accompts Drs. to Ship <i>James</i> - - -	£566	16	0
1	viz. Cash for the following Sums paid by			
	<i>John Herbert</i> - - -	70	17	0
	<i>John Smith</i> - - -	70	17	0
	<i>William Baker, Esq;</i> - - -	70	17	0
	<i>Sir Robert Johnson</i> - - -	70	17	0
	<i>William Evans</i> - - -	70	17	0
	<i>James Jackson</i> - - -	70	17	0
	<i>Thomas Jones</i> - - -	70	17	0
6		495	19	0
6	<i>Robert Uxley</i> for his Part unpaid - - -	70	17	0
	10			
6	<i>Robert Uxley</i> Dr. to Cash - - -	£76	14	9
1	Paid him in full - - -			
	12			
8	<i>John Adams</i> Dr. to Voyage to <i>Amsterdam</i> -	£140	7	10
8	Being so much insured on 100 Bags of Pepper, consign'd to			
	<i>Jacob Van-Hoove</i> of <i>Amsterdam</i> - - -			
	14			
8	<i>Jacob Van-Hoove's</i> Accompt Current Dr. to Voyage to <i>Am-</i>			
8	<i>sterdam</i> - - -	£161	2	3½
	For 100 Quarters of Wheat consign'd to him, which he has			
	sold at 16 <i>Guil.</i> 12 <i>Sti.</i> per Quarter, amounting to 1660			
	Guilders, deducting for his Commission, Custom, and other			
	necessary Charges, 48 <i>Guil.</i> 17 <i>Sti.</i> the neat Proceed of			
	which amounts to 1611 <i>Guil.</i> 3 <i>Sti.</i> which at 33 s. 4 d.			
	<i>Flem.</i> per lb. Sterl. comes to - - -			
	17			
1	Cash Dr. to Canary - - -	£30	0	0
1	For 1 Pipe sold to <i>William Coles</i> - - -			
	20			
1	Cash Dr. to Ship <i>James</i> - - -	£10000	0	0
6	For my Half of 20000 <i>l.</i> belonging to the Owners of the said			
	Ship; the whole Prize taken by the said Ship being ran-			
	somed for 40000 <i>l.</i> one Half of which belongs to the			
	Master and Men, the other Half is due to the Owners; my			
	Half of which is - - -			
	22			
2	Bank Annuity Dr. to Cash - - -	£9412	10	0
1	For 10000 <i>l.</i> Bank Annuity, at 3 per Cent. Interest transferred			
	to me at 94 <i>l.</i> per Cent.			
	Bank Annuity - - -	9400	0	0
	Brokerage - - -	12	10	0
	25			
5	<i>Thomas Preston, Esq;</i> Dr. to Cash - - -	£17	9	6
1	For Repairs done to my Dwelling-House, by Order of my			
	Landlord, <i>Thomas Preston, Esq;</i> by <i>James Hart</i> , Joiner, for			
	which I have paid him in full - - -			
		17	9	6

London, May 28, 1781.

	l.	s.	d.
6 James Allen Dr. to Insurance - - - - -	£8	0	0
9 For my insuring 200 l. in the <i>Golden Fleece</i> , <i>John Abney</i> , Master, bound to <i>Jamaica</i> , at 4 per Cent. Premium -		8	-
31			
7 House-Expenses Dr. to Cash - - - - -	£43	11	2
1 Paid sundry Charges this Month, as per Book of House- Expenses - - - - -		43	11 2
June 2			
9 Goods for the Account of <i>Abraham Van-Schooten</i> Dr. to Cash	£196	17	6
1 Paid Freight, Custom, and other incident Charges on the Re- ceipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn. Which were consign'd to me from <i>Abraham Van-Schooten</i> , Merchant, at <i>Roan</i> , to sell for his Accompt, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Em- ployment, and am to make Returns in <i>Norwich Crape</i> , <i>Duroy</i> , and <i>Broad Cloth</i> - - - - -		196	17 6
5			
1 Cash Dr. to Goods for the Accompt of <i>Abraham Van-Schooten</i> , For 1000 Reams of Paper, at 6 s. per Ream, sold to <i>James</i> <i>Eaton</i> , for which I have received - - - - -	£300	0	0
8			
9 Sir <i>Robert Johnson</i> Dr. to Goods for the Accompt of <i>Abraham</i> <i>Van-Schooten</i> - - - - -	£360	0	0
For 120 Pieces of Holland, at 3 l. per Piece, for which he is to pay in 10 Days - - - - -		360	-
12			
Sundry Accompts Drs. to Goods for the Accompt of <i>Abraham</i> <i>Van-Schooten</i> - - - - -	£250	0	0
2 viz. Cash received in Part for 100 Pieces of } Long Lawn - - - - - }	100	0	0
3 Sir <i>Robert Johnson</i> (to be paid in 12 Days) }	150	0	0
9		250	-
9 Goods for the Accompt of <i>Abraham Van-Schooten</i> Dr. to Sundry Accompts for the Close - - -	£713	2	6
7 viz. "To Profit and Loss for my Commission } on 910 l. at 4 per Cent. - - - }	36	8	0
9 To <i>Abraham Van Schooten's</i> Accompt Cur- rent for the next Produce - - - }	676	14	6
		713	2 6

(7)

London, June 16, 1781.

		l.	s.	d.
²	Cash Dr. to <i>Samuel Fairman</i> - - - - -	£28	0	0
⁴	Received in full - - - - -	28		
	18			
²	Cash Dr. to <i>Sir Robert Johnson</i> - - - - -	£360	0	0
³	Received in Part - - - - -	360		
	19			
⁴	<i>Samuel Fairman</i> Dr. to <i>Lisbon Wine</i> - - - - -	£100	0	0
²	For 10 Hhds. at 10 l. per Hhd. - - - - -	100		
	23			
²	Cash Dr. to <i>William Lowfield, Esq;</i> - - - - -	£128	13	0
⁴	Received in full - - - - -	128	13	
	24			
²	Cash Dr. to <i>Sir Robert Johnson</i> - - - - -	£150	0	0
³	Received of him in full - - - - -	150		
⁹	Bank Annuity Dr. to Profit and Loss - - - - -	£150	0	0
⁷	For Half a Year's Dividend due on 10000 l. - - - - -	150		
	27			
²	Cash Dr. to <i>Lisbon Wine</i> - - - - -	£105	0	0
²	For 10 Hhds. sold to <i>James Hicks</i> , at 10 l. 10 s. per Hhd. for present Money - - - - -	105		
	28			
⁹	<i>Abraham Van-Schooten</i> his Accompt Current Dr. to Sundry Accompts - - - - -	£696	14	9
²	viz. To <i>Norwich Crape</i> , for 56 Pieces, qt. } 179 4 0			
	896 Yards, at 4 s. per Yard - - - - - }			
²	To <i>Duroy</i> , for 20 Pieces, qt. 300 Yards, } 97 10 0			
	at 6 s. 6 d. per Yard - - - - - }			
²	To Cash, for 22 Pieces of Broad Cloth, } 396 0 0			
	at 18 l. per Piece - - - - - }			
⁷	To d ^o for Charges on the whole - - - - - } 10 7 6			
	To Profit and Loss for my Commission, } 13 13 3			
	on 683 l. 1 s. 6 d. at 2 per Cent. - - - - - }			
	30	696	14	9
⁷	House Expenses Dr. to Cash - - - - -	£40	8	10
²	Paid sundry Charges this Month, as per Book of House-Expenses - - - - -	40	8	10

London, July 4, 1781.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
16	Voyage to <i>Copenhagen</i> in Comp. between <i>Samuel Smith</i> and self, each half, consign'd to <i>Jaques Jelliffe</i> , Dr. to Sundry Accompts = = = = = £1463 9 8			
4	<i>viz.</i> To <i>William Warner</i> , for 1 Case, containing 100 Silver Watches, at 3 <i>l.</i> each =	300	0	0
4	To <i>William Lowfield</i> , Esq; for 1 Bale of Scarlet Cloth, containing 20 Pieces, at 20 <i>l.</i> per Piece = = = = =	400	0	0
5	To <i>Thomas Johnson</i> , for 30 Hhds. of Tobacco, containing 170 C. weight, at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per C. = = = = =	733	16	8
2	To Cash, paid Custom, Freight and other Charges on shipping the same = =	29	13	0
		1463	9	8
10	<i>Samuel Smith's</i> Accompt Current Dr. to his Accompt in Comp. = = = = = £731 14 10			
10	For his Half of the abovesaid Goods = = = = =	731	14	10
10	Commissioners of the Customs Dr. to Voyage to <i>Copenhagen</i> , in Comp. between <i>Samuel Smith</i> and self, each Half, £436 6 8			
10	For the Drawback on the abovesaid 170 C. wt. of Tobacco =	436	6	8
10	<i>Samuel Smith's</i> Accompt in Comp. Dr. to his Accompt Current = = = = = £218 3 4			
10	For his Half of the Drawback above mentioned due to him	218	3	4
	9			
2	Cash Dr. to Ship <i>James</i> = = = = = £12500 0 0			
6	For my Half Part of 25000 <i>l.</i> belonging to the Owners of the said Ship, the whole Prize taken by the said Ship from the <i>French</i> being ransom'd for 50000 <i>l.</i> one Half of which belongs to the Master and Men, and the other Half is due to the Owners; my Half of which is = = = = =	12500		
	12			
10	Old <i>South Sea</i> Annuity Dr. to Cash = = £10993 14 6			
2	For 12000 <i>l.</i> at 91½ per Cent. transferred to me			
	<i>viz.</i> Old <i>South Sea</i> Annuity = = = = = 10980 0 0			
	Brokage = = = = = 13 14 6			
		10993	14	6
	14			
3	Sir <i>Humphrey Parsons</i> Dr. to Insurance = = £16 0 0			
9	For my insuring 200 <i>l.</i> on the Scarlet Cloth that Sir <i>Humphrey</i> has shipped on Board the <i>Falcon</i> , from <i>London</i> to <i>Smyrna</i> at 8 <i>l.</i> per Cent. to be paid upon News of her safe Arrival there = = = = =	16		

(9)

London, July 17, 1781.

	l.	s.	d.
11 Thread in Comp. between <i>James Severn</i> and self, each Half, 11 Dr. to <i>John Marsh</i> of <i>Manchester</i> , for 5628 lb. at 14 s. 16 d. $\frac{1}{2}$ per lb. = = = = = 4185 16 6 The whole to be paid at 3 two Months, as per three Bills delivered, viz. The 1 st of 2185 l. 16 s. 6 d. to pay 17 Sept. next 2 ^d of 1000 0 0 d ^o 17 Nov. next 3 ^d of 1000 0 0 d ^o 17 Jan. next Myself to have the Disposal of the whole.			
11 <i>James Severn's</i> Account Current Dr. to his Account in 11 Comp. = = = = = £2092 18 3 For his Half of the abovesaid Thread = = = = = 2092 18 3			
20			
2 Cash Dr. to the Honourable Commissioners of the Cus- 10 toms = = = = = £436 6 8 Received in full = = = = = 436 6 8			
23			
11 Thread in Comp. between <i>James Severn</i> and self, each 2 Half, Dr. to Cash = = = = = £17 14 6 For sundry Charges paid in bringing the same into my Warehouse = = = = = 17 14 6 11 <i>James Severn's</i> Account Current Dr. to his Account in 11 Comp. = = = = = £8 17 3 For his Half of the Charges above mentioned = = = = = 8 17 3			
24			
7 Sundry Accompts Drs. to <i>John Adams</i> = = £140 7 10			
2 viz. Profit and Loss for a Drawback on 140l. } 8 7 s. 10 d. at 8 per Cent. = = = = } 11 14 7 Cash received in full = = = = = 129 3 3 140 7 10			
26			
2 Cash Dr. to Sir <i>Humphrey Parsons</i> = = = £16 0 0 3 Received in Part = = = = = 16			
28			
12 <i>Timothy Hart</i> and Comp. Dr. to Thread in Comp. between 11 <i>James Severn</i> and self = = = = = £900 0 0 For 1000 lb. at 18 s per lb. to pay in 3 two Months. viz. On September 28, November 28, and January 28, at 300l. each Payment, as per 3 Notes received = = = = = 900			
11 <i>James Severn's</i> Account in Comp. Dr. to his Account Cur- 11 rent = = = = = £450 0 0 For his Half of the abovesaid Thread = = = = = 450			
31			
7 House-Expenses Dr. to Cash = = = = = £21 18 0 2 For sundry Charges paid this Month = = = = = 21 18			

London, August 3, 1781.

			l.	s.	d.
2	Cash Dr. to Thread in Comp. between James Severn and				
11	self - - - - -	£900 0 0			
	For 1000 lb. at 18 s. per lb. sold Abraham Sanders for present				
	Money - - - - -		900	—	—
11	James Severn's Accompt in Comp. Dr. to his Accompt Cur-				
11	rent - - - - -	£450 0 0			
	For his Half of the above said Thread - - - - -		450	—	—
	6				
6	Ship James Dr. to Cash - - - - -	£207 5 0			
1	Paid sundry Charges in refitting her, as per Bills - - -		207	5	—
	Sundry Accompts Drs. to Ship James - - -	£103 12 6			
12	viz. John Herbert - - - - -	12 19			
12	John Smith - - - - -	12 19			
4	William Baker, Esq; - - - - -	12 19			
6	Robert Uxley - - - - -	12 19			
3	Sir Robert Johnson - - - - -	12 19			
12	William Evans - - - - -	12 19			
12	James Jackson - - - - -	12 19			
13	Thomas Jones - - - - -	12 19			
6	8		103	12	6
13	Jaques Tolliffe's Accompt Current Dr. to Voyage to Copen-				
10	hagen - - - - -	£2510 0 0			
	He having disposed of all the Effects consign'd to him for				
	the joint Accompt of Samuel Smith and self, the neat Pro-				
	duce of which, as per his Accompt, amounts to 10040 Rix				
	Dollars, which at 5 s. per Dollar, comes to - - - - -		2510	—	—
13	Samuel Smith's Accompt in Comp. Dr. to his Accompt Cur-				
10	rent - - - - -	£1255 0 0			
	For his Half of the above said Effects sold as above - - -		1255	—	—
	12				
2	Cash Dr. to Sundry Accompts - - - - -	£2520 9 2			
13	viz. To Jaques Tolliffe's Accompt Current, } received of Johannes Sebelbasse - - -	2510 0 0			
7	To Profit and Loss for my Half of the } Gain on the said Dollars - - -	5 4 7			
10	To Samuel Smith's Accompt Current } for his Half of the said Gain - - -	5 4 7			
	14		2520	9	2
9	Insurance Dr. to Sir Humphrey Parsons - - -	£200 0 0			
3	Occasioned by the Ship Falcon being lost on the Rocks of				
	Scilly, wherein very little of her Cargo was saved, but none				
	of the scarlet Cloth, on which I had insured to Sir Humphrey		200	—	—
	15				
4	William Warner, Executor of the last Will of my late Brother-in-				
7	Law Christopher Verax, Dr to Profit and Loss £1000 0 0				
	Being so much left me by my said late Brother, as a Legacy				
	in his said last Will - - - - -		1000	—	—

London, August 17, 1781.

		l.	s.	d.
7	House-Expenses Dr. to Sundry Accompts -	£37	0	0
2	viz. To French Wine, for 1 Hhd. - - -	30	0	0
2	To Lisbon Wine, for 1 Hhd. - - -	7	0	0
	Both which were bottled off, by my Order, for the Use of the Family - - -			
		37		
	22			
2	Cash Dr. to Profit and Loss - - -	£12	10	0
7	For Half a Year's Interest on 500 l. paid me by William Baker, Esq; - - -			
		12	10	
	23			
2	Cash Dr. to Sundry Accompts - - -	£103	12	6
12	viz. To John Herbert - - -	12	19	0
12	— John Smith - - -	12	19	0
4	— William Baker, Esq; - - -	12	19	0
6	— Robert Uxley, - - -	12	19	0
3	— Sir Robert Johnson - - -	12	19	0
12	— William Evans - - -	12	19	0
12	— James Jackson - - -	12	19	0
13	— Thomas Jones - - -	12	19	0
	They, as Proprietors of the Ship <i>James</i> (lately taken by the French) having paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship -	103	12	6
	25			
11	John Marsh Dr. to Sundry Accompts -	£418	16	6
5	viz. To Thomas Preston, for - - -	218	16	6
3	— Sir Robert Johnson, for - - -	1000	0	0
6	— Robert Uxley, for - - -	1000	0	0
	Occasioned by the 3 Bills given by me to d ^o Marsh, and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them - - -	418	16	6
	28			
11	Ship <i>Hopewell</i> Dr. to Cash - - -	£1200	0	0
2	Which said Ship I bought of Andrew Collini, and paid him	1200		
	31			
7	House-Expenses Dr. to Cash - - -	£41	17	6
2	Paid Sundry Charges this Month, as per Book of House-Expenses - - -			
		41	17	6

London, September 3, 1781.

			l.	s.	d.
7	Profit and Loss Dr to French Wine - - -	£30 0 0			
2	For 1 Hhd. given as a Present to <i>William Warner</i> , Executor to the last Will and Testament of my late Brother <i>Christopher Verax</i> - - -		30	-	-
	5				
3	<i>Sir Humphrey Parsons</i> Dr. to Sundry Accompts	£184 0 0			
2	viz. To Cash paid him - - -	172 0 0			
7	To Profit and Loss for the Drawback on } 200 l. at 6 per Cent. - - - }	12 0 0	184	-	-
	7				
2	Cash Dr. to Ship <i>Hopewell</i> - - -	£1600 0 0			
13	Which said Ship I sold to <i>Abraham Sanders</i> , for which I have received of him				
	2 Bank Notes for - - -	1500 0 0			
	1 Warrant to be paid by the Treasurer } of the <i>South-Sea Company</i> , for - }	100 0 0	1600	-	-
	9				
13	Voyage from <i>Barbados</i> in Comp. with <i>John Parrot</i> , <i>George Hale</i> and self, each $\frac{1}{3}$ Dr. to <i>Timothy Sutton</i>	£167 13 5 $\frac{1}{2}$			
13	For 45 Chests of Sugar, qt. neat 223 C. 2 qrs. 7 lb. Avoirdupois, at 15 s. Sterling, per C. shipped on board the <i>Whale</i> , <i>John Miller</i> , Master, and is consign'd to me by said <i>Sutton</i> , my said Partners having agreed to allow me 2 per Cent. for Warehouse-Room, and my Care in the Sale thereof - - -		167	13	5 $\frac{1}{2}$
14	<i>John Parrot's</i> Account Current Dr. to his Account in Comp.				
14	For his $\frac{1}{3}$ of the abovementioned Sugar - - -	£55 17 9 $\frac{1}{2}$	55	17	9 $\frac{1}{2}$
14	<i>George Hale's</i> Account Current Dr. to his Account in Comp.				
14	For his $\frac{1}{3}$ of the abovementioned Sugar - - -	£55 17 9 $\frac{1}{2}$	55	17	9 $\frac{1}{2}$
	11				
15	<i>Yorkshire Cloth</i> Dr. to Sundry Accompts -	£1152 4 6			
15	viz. To <i>Nathaniel Keeble</i> , for 150 Pieces, at } 7 l. 10 s. per Piece - - - }	1125 0 0			
2	To Cash, for bringing the same into my } Warehouse - - - }	27 4 6	1152	4	6
15	<i>Yorkshire Cloth</i> , for the Account of <i>Nathaniel Keeble</i> , Dr. to				
2	Cash - - -	£11 4 8			
	For Charges paid on bringing his 50 Pcs. into my Warehouse,		11	4	8

London, September 15, 1781.

l. s. d.

15 Sugar in Comp. with John Parrot, George Hale, and self,
each $\frac{1}{3}$ Dr. to Sundry Accompts - - - £234 9 11 $\frac{1}{2}$

13 viz. To Voyage from Barbadoes for 45 Chests }
qt. 223 C. 2 qrs. 7 lb. Averdupois, at } 167 13 5 $\frac{1}{4}$
15 s. Sterling per C. - - - - }

To Cash paid { Custom thereon, at 4 s. } 53 18 8 $\frac{1}{4}$
{ 9 d. $\frac{2}{100}$ per C. - - }
2 Freight, at 4 s. per Chest 9 0 0
Lighterage - - - - 1 7 3
Cartage - - - - 2 10 7

66 16 6 $\frac{1}{4}$ 234 9 11 $\frac{1}{2}$

14 John Parrot's Account Current Dr. to his Account in
Comp. - - - - - £22 5 6

14 For his $\frac{1}{3}$ of the abovesaid after-Charges - - - - - 22 5 6

14 George Hale's Account Current Dr. to his Account in
Comp. - - - - - £22 5 6

14 For his $\frac{1}{3}$ of the aforesaid after-Charges - - - - - 22 5 6

20

5 Thomas Preston, Esq; Dr. to Sundry Accompts £2185 16 6

2 viz. To Cash paid him - - - - - 2185 16 0

7 To Profit and Loss abated me - - - - 0 0 6

2185 16 6

22

12 James Jackson Dr. to Sundry Accompts - £1174 5 0

15 viz. To Sugar in Comp. for 45 Chests - - 894 5 0

2 To French Wine, for 8 Hhds. at 35 l. per } 280 0 0
Hhd. - - - - - }

1174 5 -

Sundry Accompts Drs. to James Jackson - £600 0 0

2 viz. Cash received of him - - - - - 200 0 0

15 William Harman, for a Draft on him by } 400 0 0

12 d^o Jackson - - - - - }

600

The rest to stand out 6 Months.

14 John Parrot's Account in Comp. Dr. to his Account Cur-
rent - - - - - £298 1 8

14 For his $\frac{1}{3}$ of Sugar in Comp. sold to James Jackson - - - 298 1 8

14 George Hale's Account in Comp. Dr. to his Account Cur-
rent - - - - - £298 1 8

14 For his $\frac{1}{3}$ of Sugar in Comp. sold to d^o Jackson - - - 298 1 8

N 2

London, September 24, 1781.

		£	s	d
	Sundry Accempts Drs. to Thread in Comp. sold to William Evans, at 18 s. per lb. =	£900	0	0
2	viz. Cash received of d ^o Evans =	200	0	0
13	Thomas Jones, for a Draft on him, re-	300	0	0
12	ceived of d ^o Evans =	400	0	0
11	William Evans, payable in 6 Months =			
		900		
11	James Severn's Account in Comp. Dr. to his Account Cur-			
11	rent =	£450	0	0
	For his $\frac{1}{2}$ Part of the Thread sold as above =			
		450		
13	Thomas Jones Dr. to Yorkshire Cloth =	£425	0	0
15	For 50 Pieces, at 8 l. 10 s. per Piece =			
		425		
10	Old South-Sea Annuity Dr. to Profit and Loss £180 0 0			
7	For Half a Year's Dividend on 12000 l. =			
		180		
7	House-Expenses Dr. to Cash =	£22	12	6
2	Paid Sundry Charges this Month, as per Book of House-Expenses =			
	October 1	22	12	6
13	Cash Dr. to Timothy Hart and Comp. =	£300	0	0
12	Received in Part =			
		300		
3	Cash Dr. to Yorkshire Cloth =	£425	0	0
15	For 50 Pieces, at 8 l. 10 s. per Piece =			
		425		
3	Cash Dr. to William Warner =	£1000	0	0
4	Received of him in full for a Legacy left me by my Brother Christopher Verax =			
		1000		
4	William Warner Dr. to Cash =	£300	0	0
3	Paid him in full =			
		300		
3	Cash Dr. to Old South-Sea Annuity =	£180	0	0
10	Received $\frac{1}{2}$ a Year's Dividend on 12000 l. due at Michaelmas last =			
		180		
3	Cash Dr. to Bank Annuity =	£150	0	0
9	Received $\frac{1}{2}$ a Year's Dividend on 10000 l. due at Midsummer last =			
		150		
3	Cash Dr. to William Harman =	£400	0	0
15	Received of him in full =			
		400		
3	Cash Dr. to Thomas Jones =	£300	0	0
13	Received of him =			
		300		
5	John Hammond, Esq; Dr. to Canary =	£30	0	0
1	For 1 Pipe sold him =			
		30		

(15)

London, October 26, 1781.

		h	s
1	Cash Dr. to Martin Unwin = = = = =	4	10 9 9
5	Received of him in Part = = = = =	100	— —
		28	— —
16	Voyage to Barbadoes Dr. to Sundry Accompts	£190	4 6
1	viz. To Hops, for 30 Bags, qt. 90 G. 19s. at	126	7 0
	28 s. per C. = = = = =		
2	To Sagathee, for 20 Pieces, qt. 240	30	0 0
	Yards, at 2 s. 6 d. per Yard = = =		
3	To Serge, for 20 Pieces, qt. 280 Yards,	14	0 0
	at 1 s. per Yard = = = = =		
3	To Cash for the Charges paid on shipping	19	17 6
	the same = = = = =		
		190	4 6
		All which are shipped on board the <i>W'hale</i> , <i>John Miller</i> , Master, and go consign'd to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Account and Risque.	
		29	— —
16	Voyage to Barbadoes Dr. to Brandon George -	£11	8 3
4	He having insured my whole Adventure on that Voyage, at 6 per Cent. = = = = =	11	8 3
		30	— —
4	Brandon George Dr. to Sundry Accompts -	£40	0 0
1	viz. To Canary for 1 Pipe - - - - -	30	0 0
2	To Lisbon Wine, for 1 Hhd. - - - - -	10	0 0
		40	— —
		31	— —
7	House-Expenses Dr. to Cash - - - - -	£26	13 8
3	Paid sundry Charges this Month, as per Book of House- Expenses - - - - -	26	13 8
		November 1	
4	William Lowfield, Esq; Dr. to Cash - - - - -	£400	0 0
3	Paid him in full - - - - -	400	— —
		4	— —
3	Cash Dr. to Samuel Fairman - - - - -	£100	0 0
4	Received in full - - - - -	100	— —
		7	— —
5	Thomas Johnson Dr. to Cash - - - - -	£100	0 0
3	Paid him in Part - - - - -	100	— —

London, November 10, 1781.

			l.	s.	d.
3	Cash Dr. to Sundry Accompts - - - -	£38 8 0			
1	viz. To Hops, for 1 Bag, wt. 3 C. at 36 s. }	5 8 0			
	per C. - - - - - }				
1	To Canary for 1 Pipe - - - - -	33 0 0			
	15		38	8	
16	<i>Jaques Van-Broek</i> Dr. to <i>Jacob Van-Hoove</i> -	£161 2 3½			
8	For a Bill of Exchange drawn by d ^o <i>Van-Hoove</i> on d ^o <i>Van-Broek</i> for 1611 <i>Guil.</i> 3 <i>Sti.</i> Exchange at 33 s 4 d. <i>Flemish</i> per <i>l.</i> <i>Sterling</i> , payable at 10 Days after Sight, which d ^o <i>Van-Broek</i> has accepted - - - - -		161	2	3½
3	Cash Dr. to Serge - - - - -	£16 6 8			
3	For 20 Pieces, qt. 280 Yards, at 14 d. per Yard, sold to <i>William Baker, Esq;</i> - - - - -		16	6	8
4	<i>William Baker, Esq;</i> Dr. to Sagathee - - - -	£36 0 0			
3	For 20 Pieces, qt. 240 Yards, at 3 s. per Yard - - - -		36		
	20				
3	<i>Sir Robert Johnson, Dr.</i> to Cash - - - -	£1000 0 0			
3	Paid him one of the Notes given by me to <i>John Marsh</i> - -		1000		
	24				
5	<i>Thomas Johnson</i> Dr. to Insurance - - - -	£18 0 0			
9	For my underwriting his Policy for 300 <i>l.</i> at 6 per Cent. on a Freight for a Voyngs to <i>Spain</i> , in the <i>John & Hannah</i> , <i>James Tichner, Master</i> - - - - -		18		
	27				
3	Cash Dr. to <i>Martin Unwin</i> - - - - -	£100 0 0			
5	Received of him in Part - - - - -		100		
	28				
3	Cash Dr. to <i>Jaques Van-Broek</i> - - - -	£161 2 3½			
16	Received in full - - - - -		161	2	3½
	30				
7	House Expenses Dr. to Cash - - - - -	£27 13 6			
3	Paid sundry Charges this Month, as per Book of House-Expenses - - - - -		27	13	6
	December 1				
3	Cash Dr. to <i>Timothy Hart and Comp.</i> - -	£300 0 0			
12	Received in Part - - - - -		300		
	3				
9	Insurance Dr. to <i>Thomas Johnson</i> - - - -	£300 0 0			
5	For my insuring 300 <i>l.</i> on a Freight in the <i>John & Hannah</i> , bound to <i>Spain</i> ; that ship being lost in the <i>Downs</i> - -		300		
	6				
3	Cash Dr. to <i>John Hammond, Esq;</i> - - - -	£30 0 0			
5	Received in full - - - - -		30		

London, December 9, 1781.

			l.	s.	d.
3	Cash Dr. to Sundry Accompts - - - -	£507 8 4			
4	viz. To William Baker, Esq; for the Principal } received - - - - - }	500 0 0			
7	To Profit and Loss for the Interest - -	7 8 4	507	8	4
	10				
5	Thomas Johnson Dr. to Sundry Accompts -	£300 0 0			
7	viz. To Profit and Loss for a Drawback on } 200 l. at 8 per Cent. - - - - - }	24 0 0			
3	Cash paid him - - - - -	270 0 0	300		
	12				
5	John Hammond, Esq; Dr. to Sundry Accompts	£850 0 0			
15	viz. To Yorkshire Cloth, for 50 Pieces, at 8 l. } 10 s. per Piece - - - - - }	425 0 0			
15	To Yorkshire Cloth, for the Account of } Nathaniel Keeble, of Hull, for 50 Pieces, } at 8 l. 10 s. per Piece - - - - - }	425 0 0	850		
15	Yorkshire Cloth for the Account of Nathaniel Keeble, Dr. to Sundry Accompts for the Close - - -	£413 15 4			
7	viz. To Profit and Loss for my Commission, } at 2 per Cent. on 425 l. for the Sale } thereof - - - - - }	8 10 0			
15	To d ^o Keeble's Account Current for the } neat Proceed - - - - - }	405 5 4	413	15	4
	13				
3	Cash Dr. to Thomas Preston, Esq; - - - -	£17 9 6			
5	For the Repairs done to my present Dwelling-House - -		17	9	6
	14				
16	Voyage from Cadix Dr. to Jeram Conderil -	£33 15 0			
40	For 50 Chests of Limons } 50 d ^o of China Oranges } at 8 Rials per Chest, includ- 50 d ^o of Seville d ^o } ing all Charges.				
	Which were shipped on board the <i>Pidgeon</i> , William Pidgeon, Master, for my Account and Risque, amounting in the Whole to 1200 Rials, Exchange at 4 s. 6 d. per Piece of Eight, which is Sterling - - - - -				
			33	15	

(18)

London, December 17, 1781.

			l.	s.	d.
15	Nathaniel Keeble of Hull, Dr. to Timothy Hart and Comp.				
18		£1125 0 0			
	For his Draft on me, payable to d ^o Hart and Comp. at 20 Days after Sight, for - - - - -		1125	—	—
12	Timothy Hart and Comp. Drs. to Sundry Accompts,	£1125 0 0			
3	viz. To Cash paid him - - - - -	1120 2 0			
7	To Profit and Loss gain'd by prompt Payment - - - - -	4 18 0	1125	—	—
	18				
16	Oranges and Limons Dr. to Sundry Accompts	£70 1 6			
16	viz. To Voyage from Cadix, for				
	50 Chests of Limons				
	50 d ^o China Oranges	} At 8 Rials per Chest.			
	50 d ^o Seville d ^o				
	Exchange at 4 s. 6 d. per Piece of Eight, } amounting to Sterling - - - - -	33 15 0			
3	To Cash, paid Custom, Freight and Waterage	36 6 6	70	1	6
	20				
3	Cash Dr. to Martin Unwin - - - - -	£100 0 0			
5	Received in Part - - - - -		100	—	—
	22				
16	Joram Conderil, of Cadix, Dr. to John Hammond, Esq;				
5		£33 15 0			
	For Conderil's Draft on me, payable to d ^o Hammond, or Order, for 1200 Rials, Exchange at 4 s. 6 d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as per Agreement - -		33	15	—
	24				
3	Cash Dr. to Isaac Reynolds - - - - -	£42 0 0			
5	Received in full - - - - -		42	—	—
	25				
9	Bank Annuity Dr. to Profit and Loss - -	£150 0 0			
7	For Half a Year's Dividend due on 10000 l. - - - - -		150	—	—
	26				
5	Isaac Reynolds Dr. to Oranges and Limons -	£42 10 0			
16	For 50 Chests of Limons, at 17 s. per Chest - - - - -		42	10	—

(19)

London, December 27, 1781.

			l.	s.	d.
3	Cash Dr. to James Allen - - - - -	£8 0 0			
6	Received in full - - - - -		8		
	28				
3	Cash Dr. to Thread in Comp. between James Severn and self - - - - -	£900 0 0			
11	For 1000 lb. sold to James Allen, at 18 s. per lb. - - -		900		
11	James Severn's Accompt in Comp. Dr. to his Accompt Current - - - - -	£450 0 0			
11	For his Half of the above Thread - - - - -		450		
	29				
3	Sir Humphrey Parsons Dr. to Thread in Comp. between James Severn and self - - - - -	£900 0 0			
11	For 1000 lb. at 18 s. per lb. to pay in 6 Months - - -		900		
11	James Severn's Accompt in Comp. Dr. to his Accompt Current - - - - -	£450 0 0			
11	For his Half of the above Thread - - - - -		450		
	30				
4	William Baker, Esq; Dr. to Thread in Comp. between James Severn and self - - - - -	£533 16 0			
11	For 628 lb. at 17 s. per lb. - - - - -		533	16	
6	Robert Uxley Dr. to William Baker, Esq; - £1000 0 0				
4	For my Note given to Uxley, and by him to d ^o Baker, payable January 20 next, including the three Days of Grace		1000		
4	William Baker, Esq; Dr. to Sundry Accompts £466 4 0				
3	viz. To Cash paid him - - - - -	463 17 4			
7	To Profit and Loss gain'd by prompt Payment - - - - -	2 6 8			
			466	4	
11	James Severn's Accompt in Comp. Dr. to his Accompt Current - - - - -	£266 18 0			
11	For his Half of the abovesaid Thread - - - - -		266	18	
	31				
7	House Expenses Dr. to Cash - - - - -	£22 8 4			
3	Paid sundry Charges this Month, as per Book of House Expenses - - - - -		22	8	4

The End of the second Journal.

The L E D G E R.

The Alphabet to the LEDGER.

A		E		I	
Allen James - - -	6	Evans William - - -	12	Johnson Sir Robert - -	3
Angel William - - -	8			Johnson Thomas - - -	5
Adams John - - -	8			Insurance - - -	9
Annuity Bank - - -	9			Jackson James - - -	12
Annuity Old South Sea	10			Jones Thomas - - -	13
				Jolliffe's Jaques Ac- } compt Current - }	13
				James Ship - - -	13
B		F		K	
Baker William, Esq; -	4	French Wine - - -	2	Keeble Nat. of Hull -	15
Bank Annuity - - -	9	Fairman Samuel - - -	4		
Barbadoes, Voyage from	13				
Barbadoes, Voyage to	16				
Balance - - - -	17				
C		G		L	
Cash - - - -	1	George Brandon - - -	4	Lisbon Wine - - -	2
Canary - - - -	1	Goods for the Ac- } compt of Abra. }	9	Lowfield William, Esq;	4
Crape Norwich - - -	2	Van-Schooten - }		Loss and Profit - - -	7
Commissioners of } the Customs - }	10			Lamb Richard, of } Harcusch - - }	8
Cloth Yorkshire - - -	15			Limons and Oranges	16
Cloth Yorkshire, for } the Accompt of }	15				
Nat. Keeble - - }					
Cadiz, Voyage from	16				
Couderil Joram - - -	16				
D		H		M	
Drugget - - - -	2	Hops - - - -	1	Marfo John - - -	11
Duroy - - - -	2	Hammond John, Esq;	5		
		House-Expenses - - -	7		
		Hart Tim. and Comp.	12		
		Herbert John - - -	12		
		Hopewell Ship - - -	13		
		Hale's George Ac- } compt Current - }	14		
		D ^o in Comp. - - -	14		
		Harman William - - -	15		

The L E D G E R.

The Alphabet to the L E D G E R.

N		R		W	
Norwich Craps	- - 2	Reynolds Isaac	- - 5	Wine Canary	- - 1
				Wine French	- - 2
				Wine Lisbon	- - 2
				Warner William	- - 4
O		S		X	
Old South-Sea Annuity	10	Stock	- - - 1		
Oranges and Limons	16	Sagathoe	- - - 3		
		Serge	- - - 3		
		Ship James	- - - 6		
		Smith's Samuel Ac-	} 10		
		compt Current -			
		D ^o in Comp.	- - 10		
		South-Sea Annuity old	10		
		Severn's James Ac-	} 11		
		compt Current -			
		D ^o in Comp.	- - 11		
		Smith John	- - - 12		
		Ship Hopewell	- - - 13		
		Sutton Tim. at Barbadoes	13		
		Sugar in Comp.	- - 15		
P		T		Y	
Parsons Sir Humphrey	- 3	Thread in Comp.	- - 11	Yorkshire Cloth	- - 15
Preston Thomas, Esq;	5			Yorkshire Cloth for	} 15
Profit and Loss	- - 7			the Account of	
Parrot's John Ac-	} 14			Nat. Keeble	- -
compt Current -					
D ^o in Comp.	- - 14				
Q		V		Z	
		Unwin Martin	- - 5		
		Uxley Robert	- - 6		
		Voyage to Amsterdam	8		
		Van-Hoove's Jacob	} 8		
		Accompt Current			
		Van Schooten's Abr.	} 9		
		Accompt Current			
		Voyage to Copenhagen	18		
		Voyage from Barbadoes	13		
		Voyage to Barbadoes	16		
		Van-Brock Jaquet	= 18		
		Voyage from Cassiz	= 18		

1781		Stock	Dr.	£	s.	d.
Mar. 1	1	To Sundry Accompts - - - - -		412	10	—
	R	To Balance for my neat Estate - - - - -	17	34058	11	10 $\frac{1}{2}$
				35071	1	10 $\frac{1}{2}$

1781		Cash	Dr.	£	s.	d.
Mar. 1	1	To Stock - - - - -	1	8099	4	2 $\frac{1}{2}$
31	—	To Sundry Accompts received this Month - - - - -		609	—	—
Apr. 30	—	To ditto - - - ditto - - - - -		509	7	—
May 31	—	To ditto - - - ditto - - - - -		10525	19	—
June 30	—	To ditto - - - ditto - - - - -		1171	13	—
July 31	—	To ditto - - - ditto - - - - -		13081	9	11
Aug. 31	—	To ditto - - - ditto - - - - -		3536	11	8
Sept. 30	—	To ditto - - - ditto - - - - -		2000	—	—
Oct. 31	—	To ditto - - - ditto - - - - -		2855	—	—
Nov. 30	—	To ditto - - - ditto - - - - -		415	10	11 $\frac{1}{2}$
Dec. 31	—	To ditto - - - ditto - - - - -		1904	17	10
				44708	10	7

1781		Canary	Dr.	£	s.	d.
Mar. 1	1	To Stock at 25 l. per Pipe, for = = = = = Pipes	5	125	—	—
Nov. 16	R	To Profit and Loss, gain'd by this Account	7	28	—	—
				135	—	—

1781		Hops	Dr.	£	s.	d.
Mar. 1	1	To Stock, at 28 s. per C. for - 44 132 Bags C. qrs. lb.	1	185	10	—
Dec. 30	R	To Profit and Loss, gain'd by this Account - - - - -	7	8	15	3
				194	5	3

(1)

1781		Per Contra	Cr.	l.	s.	d.
Mar. 1	1	By Sundry Accompts - - - - -	-	10925	15	4 $\frac{1}{2}$
	R	By Profit and Loss, gain'd by 10 Months trading	7	24145	6	6
				35071	1	10 $\frac{1}{2}$

1781		Per Contra	Cr.	l.	s.	d.
Mar. 31	--	By sundry Accompts, paid away this Month -	--	1718	15	6 $\frac{1}{2}$
April 30	--	By ditto - - - ditto - - - - -	--	1017	0	—
May 31	--	By ditto - - - ditto - - - - -	--	9857	—	5
June 30	--	By ditto - - - ditto - - - - -	--	643	13	10
July 31	--	By ditto - - - ditto - - - - -	--	11063	—	—
Aug. 31	--	By ditto - - - ditto - - - - -	--	429	2	6
Sept. 30	--	By ditto - - - ditto - - - - -	--	2485	14	2 $\frac{1}{2}$
Oct. 31	--	By ditto - - - ditto - - - - -	--	340	11	2
Nov. 30	--	By ditto - - - ditto - - - - -	--	1527	13	6
Dec. 31	--	By ditto - - - ditto - - - - -	--	1918	14	2
	R	By Balance remaining in Hand, carried to the next Books - - - - -	17	12701	8	2 $\frac{1}{2}$
				44708	19	7

1781		Per Contra	Cr.	Pipes	l.	s.	d.
Mar. 20	2	By Cash, sold William Dello - - - - -	=	1	1	30	—
May 17	5	By Cash, sold William Gales - - - - -	=	1	1	30	—
Oct. 24	14	By John Hammond, Esq; - - - - -	=	1	3	30	—
30	15	By Brandon George, for - - - - -	=	1	4	30	—
Nov. 10	10	By Cash, for - - - - -	=	1	3	35	—
				5		153	—

1781		Per Contra	Cr.	Bags C.	qrs.	lb.	l.	s.	d.
April 5	3	By Robert Unley, at 33s. per C. for -	10	30	1	0	6	49	18
Oct. 26	15	By Voyage to Barbadoes, at 28 s. per C. for - - - - -	30	90	1	0	16	126	7
Nov. 10	16	By Cash, at 36 s. per C. for - - - - -	1	3	0	0	3	5	8
Dec. 31	R	By Balance, remaining unfold, at 28 s. per C. - - - - -	3	9	0	0	17	12	12
			44	132	2	0		194	5

[illegible]

		Per Contra	C ^r		l.	s.	d.
1781			Hhds.				
Aug. 17	11	By House-Expenses, bottled off - - -	1	7	30	—	—
Sept. 3	12	By Profit and Loss, given to W ^m . Warner	1	7	30	—	—
22	13	By James Jackson, at 35 l. per Hhd. for	8	12	280	—	—
			—		—	—	—
			10		340	—	—
			—		—	—	—

		Per Contra	C ^r		l.	s.	d.
1781			Pcs. Yds.				
Mar. 21	2	By Sir R. Johnson, at 3s. 6d. per Yard, for	20 280	3	40	—	—
		may be balanced at any Time after they are all disposed of					

		Per Contra	C ^r		l.	s.	d.
1781			Hhds.				
Mar. 12	2	By Profit and Loss, lost by the bursting of	1	7	7	—	—
June 19	7	By Samuel Fairman, at 10 l. per Hhd. for	10	4	100	—	—
27	7	By Cath, at 10 l. 10 s. per Hhd. for =	10	2	105	—	—
Aug. 17	11	By House-Expenses, bottled off =	1	1	7	—	—
Oct. 30	15	By Brandon George, for = = = =	1	4	10	—	—
	R	By Balance unfold, at 7 l. per Hhd. for =	2	17	14	—	—
			—		—	—	—
			25		243	—	—
			—		—	—	—

		Per Contra	C ^r		l.	s.	d.
1781			Pcs. Yds.				
June 28	7	By Abraham Van-Schooten's Accompt Current, at 4 s. per Yard, for - - -	56 896	9	179	4	—

		Per Contra	C ^r		l.	s.	d.
1781			Pcs. Yds.				
June 28	7	By Abraham Van-Schooten's Accompt Current, at 6 s. 6 d. per Yard, for - - -	20 300	9	97	10	—

		Sagathoe	Dr.				
1781							
Mar. 1	1	To Stock, at 2s. 6 d. per Yard for	Pcs. Yds.	1	135	—	—
	R	To Profit and Loss, gain'd by this Ac-					
		compt — — — — —		7	6	—	—
					141	—	—
		Serge	Dr.				
1781							
Mar. 1	1	To Stock, at 1 s. per Yard for	Pcs. Yds.	1	63	—	—
	R	To Profit and Loss, gain'd by this Ac-					
		compt — — — — —		7	2	6	8
					65	6	8
		Sir Robert Johnson,	Dr.				
1781							
Mar. 1	1	To Stock — — — — —		1	30	—	—
	21	To Drugget — — — — —		2	49	—	—
June 8	6	To Goods for the Accompt of Abraham Van-					
		Schroten, for 120 Pieces of Holland — —		9	360	—	—
12	6	To d ^o in Part, for 100 Pieces of Long Lawn		9	150	—	—
Aug. 6	10	To Ship James — — — — —		6	12	19	$\frac{3}{4}$
Nov. 16	16	To Cash, paid him in full — — — — —		3	1000	—	—
		Sir Humphrey Parsons	Dr.				
1781							
Mar. 1	1	To Stock — — — — —		1	16	—	—
July 14	8	To Insurance, for my insuring 200 l. on his					
		Scarlet Cloth — — — — —		9	16	—	—
Sept. 5	12	To Sundry Accompts, paid him in full — —		2	184	—	—
					216	—	—
Dec. 29	19	To Thread in Comp. between J. Severn and					
		self, to pay in 6 Months — — — — —		11	900	—	—

(3)

		Per Contra	Cr.				
			Pes.	Yds.		s.	d.
1781							
Oct. 28	15	By Voyage to Barbadoes, at 2 s. 6 d. per Yard, for - - - - -	10	240	16	30	—
Nov. 18	16	By William Baker, Esq; at 3 s. per Yard, for - - - - -	20	240	4	36	—
	R	By Balance, unfold, at 2 s. 6 d. per Yard	50	600	17	75	—
			90	1080		141	—

		Per Contra	Cr.				
			Pes.	Yds.		s.	d.
1781							
Oct. 28	15	By Voyage to Barbadoes, at 1 s. per Yard, for - - - - -	20	280	16	14	—
Nov. 18	16	By Cash, at 14 d. per Yard, for - - - - -	20	280	3	16	6 8
	R	By Balance, unfold, at 1 s. per Yard, for	50	700	17	35	—
			90	1260		65	6 8

		Per Contra	Cr.				
						s.	d.
1781							
Mar. 2	1	By Cash, received in full - - - - -	1			30	—
	25	2 By ditto, received in full - - - - -	1			49	—
June 18	7	By ditto, received in part - - - - -	2			360	—
24	7	By ditto, received in full - - - - -	2			150	—
Aug. 23	11	By ditto, received in full - - - - -	2			11	19 — 3/4
	26	11 By John Marsh, for a Bill payable by me to d ^o Johnson, November 17 next - - - - -	11			1000	—

		Per Contra	Cr.				
						s.	d.
1781							
July 26	9	By Cash, received in part - - - - -	2			16	—
Aug. 14	10	By Insurance, for his scarlet Cloth, lost in the Falcon - - - - -	9			200	—
						216	—
	R	By Balance, due to me, to pay June 29 next - - - - -	17			900	—

(4)

1781		William Baker, Esq;	Dr.		l.	s.	d.
Mar. 1	1	To Stock - - - - -	1	500	—	—	—
10	2	To Ship <i>James</i> , for $\frac{1}{8}$ Part, to pay in 7 Days -	6	125	—	—	—
Aug. 6	10	To ditto - - - - -	6	12	19	$\frac{3}{4}$	—
Nov. 18	16	To Sagathee - - - - -	3	36	—	—	—
Dec. 30	19	To Thread in Comp. between <i>James Severn</i> and self - - - - -	11	533	16	—	—
—	19	To Sundry Accompts - - - - -	—	466	4	—	—

1673 19 $\frac{1}{4}$

1781		William Warner	Dr.		l.	s.	d.
Mar. 1	1	To Stock, to pay <i>April 30</i> next - - - - -	1	34	7	—	—
Aug. 15	10	To Profit and Loss, for a Legacy left me by my Brother <i>C. Verax</i> - - - - -	7	1000	—	—	—
Oct. 6	14	To Cash, paid him in full - - - - -	3	300	—	—	—
				1300	—	—	—

1781		Brandon George	Dr.		l.	s.	d.
Mar. 1	1	To Stock - - - - -	1	32	—	—	—
Oct. 30	15	To Sundry Accompts - - - - -	—	48	—	—	—
				72	—	—	—

1781		Samuel Fairman	Dr.		l.	s.	d.
Mar. 1	1	To Stock - - - - -	1	28	—	—	—
June 19	9	To <i>Lisbon</i> Wine - - - - -	2	100	—	—	—

1781		William Lowfield, Esq;	Dr.		l.	s.	d.
Mar. 1	1	To Stock - - - - -	1	128	13	—	—
Nov. 1	15	To Cash, paid in full - - - - -	3	400	—	—	—

1781	Per Contra	Cr.	l.	s.	d.
Mar. 17	2 By Cash, received in Part - - - - -	1	125		
Aug. 23	11 By ditto, received his Part of the last Charges on the Ship <i>James</i> - - - - -	2	12	19	$\frac{3}{4}$
Dec. 9	17 By ditto, received the Principal, which he borrowed - - - - -	3	500		
30	19 By <i>Robert Uxley</i> , for my Note given to <i>Uxley</i> , and by him to <i>Baker</i> - - - - -	6	1000		
—	R By Balance, due to me - - - - -	17	36		
			1673	91	$\frac{3}{4}$

1781	Per Contra	Cr.	l.	s.	d.
Apr. 30	4 By Cash, received in full - - - - -	1	34	7	
July 4	8 By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self - - - - -	10	300		
Oct. 6	14 By Cash, received my Legacy in full - - - - -	3	1000		
			1300		

1781	Per Contra	Cr.	l.	s.	d.
Oct. 29	15 By Voyage to <i>Barbadoes</i> , for Insurance at 6 per Cent. on = = = = =	16	11	8	3
	R By Balance, due to me = = = = =	17	60	11	9
			72		

1781	Per Contra	Cr.	l.	s.	d.
June 16	7 By Cash, received in full - - - - -	2	28		
Nov. 4	20 By ditto, ditto - - - - -	3	100		

1781	Per Contra	Cr.	l.	s.	d.
June 23	7 By Cash, received in full - - - - -	2	128	13	
July 4	9 By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and self - - - - -	10	400		

1781		Thomas Johnson	Dr.	l.	s.	d.
Mar. 1	1	To Stock - - - - -	1	256	14	3 $\frac{1}{2}$
Nov. 7	15	To Cash, paid in Part - - - - -	3	100		
24	16	To Insurance, for my insuring 300l. at 6 per Cent.	9	18		
Dec. 10	17	To Sundry Accompts, paid my Insurance on a Freight lost - - - - -		300		
	R	To Balance, due to him - - - - -	17	359	2	4 $\frac{1}{2}$
				1033	10	8

1781		John Hammond, Esq;	Dr.			
Mar. 1	1	To Stock, to pay April 20 next - - - - -	1	100		
Oct. 24	14	To Canary - - - - -	1	30		
Dec. 12	17	To Sundry Accompts - - - - -		850		

1781		Martin Unwin	Dr.			
Mar. 1	1	To Stock - - - - -	1	381	17	6

1781		Isaac Reynolds	Dr.			
Mar. 1	1	To Stock - - - - -	1	42		
Dec. 26	18	To Oranges and Limons - - - - -	10	42	10	

1781		Thomas Preston, Esq;	Dr.			
Mar. 23	2	To Sundry Accompts - - - - -		90		
May 25	5	To Cash, paid James Hart for repairing my Dwelling-House - - - - -	1	17	9	6
Sept. 20	13	To Sundry Accompts - - - - -		2185	10	6
				2203	6	

1781	Per Contra	Cr.	l.	s.	d.
July 4	8 By Voyage to <i>Copenhagen</i> , in Comp. between <i>S. Smith</i> and self - - - - -	10	733	16	8
Dec. 3	16 By Insurance, on a Freight in the <i>John and Hannah</i> , lost - - - - -	9	300	—	—
			1033	16	8
1781	Per Contra	Cr.			
Apr. 20	3 By Cash, received in full - - - - -	1	100	—	—
Dec. 6	16 By ditto, ditto - - - - -	3	30	—	—
22	18 By <i>Joram Conderil</i> , of <i>Cadix</i> , for d ^o <i>Conderil's</i> Draft on me, payable to d ^o <i>Hammond</i> - - -	16	33	15	—
R	By Balance, due to me - - - - -	17	816	5	—
			850	—	—
1781	Per Contra	Cr.			
Oct 26	15 By Cash, received in Part - - - - -	3	100	—	—
Nov. 27	16 By ditto, ditto - - - - -	3	100	—	—
Dec. 20	18 By ditto, ditto - - - - -	3	100	—	—
R	By Balance, due to me - - - - -	17	81	17	6
			381	17	6
1781	Per Contra	Cr.			
Dec. 24	18 By Cash, received in full - - - - -	3	42	—	—
R	By Balance, due to me - - - - -	17	42	10	—
1781	Per Contra	Cr.			
Mar. 1	1 By Stock to be paid <i>May 14</i> next - - - - -	1	90	—	—
Aug. 26	11 By <i>John Marsh</i> , for a Bill payable by me to d ^o <i>Preston</i> , 17 September next - - - - -	11	2185	16	6
Dec. 13	17 By Cash, received for the Repairs of my present Dwelling-House - - - - -	3	17	9	6
			2203	6	—

1781		Robert Uxley	D ^r .	£.	s.	d.
Mar. 14	2	To Ship <i>James</i> , for $\frac{1}{8}$ Part - - - - -	6	125	—	—
Apr. 5	3	To Hops - - - - -	1	49	18	3
May 7	5	To Ship <i>James</i> , for his $\frac{1}{8}$ Part of Disbursements on the said Ship - - - - -	6	70	17	—
10	5	To Cash, paid in full - - - - -	1	76	14	9
				312	10	—
Aug. 6	10	To Ship <i>James</i> - - - - -	6	12	19	—
Dec. 30	19	To <i>William Baker</i> , Esq; for my Notes given to <i>Uxley</i> , and by him to <i>Baker</i> - - - - -	4	1000	—	—

1781		Ship <i>James</i>	D ^r .	£.	s.	d.
Mar. 4	1	To Sundry Accompts - - - - -	—	1500	—	—
26	2	To Cash, paid <i>Tho. Young</i> , for Joiner's Work in full	1	20	17	—
27	2	To ditto, paid <i>Thomas Pierce</i> for Rigging ditto	1	27	14	6
28	2	To ditto, paid <i>Dryden Smith</i> for Repairs - ditto	1	40	8	—
30	3	To ditto, paid <i>Nat. Westfall</i> for Painting - ditto	1	7	4	6
Apr. 5	3	To ditto, paid the Blockmaker's Bill - - ditto	1	19	7	6
7	3	To ditto, paid the Ship Chandler's Bill - ditto	1	700	13	—
27	4	To ditto, paid <i>John Jones</i> for Beef and Pork ditto	1	109	10	6
May 1	4	To ditto, paid <i>James Thatcher</i> for Bread, Flour, and Pease - - - - - ditto	1	86	18	6
2	4	To ditto, paid <i>J. Prestawick</i> for Cordage, &c. ditto	1	46	17	—
6	4	To ditto, paid <i>John Pepwell</i> for Smith's Work ditto	1	73	11	6
Aug. 6	10	To ditto, paid sundry Charges in refitting her ditto	2	207	5	—
20	R	To Profit and Loss, gain'd by the said Ship - -	7	21329	11	6
				24170	8	6

1781		James Allen	D ^r .	£.	s.	d.
Mar. 9	2	To Cash, paid in full - - - - -	1	1425	—	—
May 26	6	To Insurance on 200 <i>l</i> . in the <i>Golden Fleece</i> , at 4 per Cent, - - - - -	9	8	—	—

1781		Per Contra	C ^r	l.	s.	d.
Mar. 1	1	By Stock - - - - -	1	312	10	—
Aug. 23	11	By Cash, received in full - - - - -	2	12	19	— $\frac{1}{2}$
26	11	By John Marsh for a Bill by me payable to d ^o Uxley, January 17 next - - - - -	11	1000	—	—

1781		Per Contra	C ^r	l.	s.	d.
Mar. 6	1	By Cash, received of J. Herbert for $\frac{1}{10}$ Part in full	1	125	—	—
8	2	By ditto, received of Capt. J. Smith $\frac{1}{8}$ Part ditto	1	125	—	—
10	2	By William Baker, Esq; - - for ditto - -	4	125	—	—
14	2	By Robert Uxley - - - - for ditto - -	6	125	—	—
25	2	By Cash, rec ^d . of Sir R. Johnson for ditto - -	1	125	—	—
Apr. 10	3	By ditto, rec ^d . of William Evans for ditto - -	1	125	—	—
12	3	By ditto, rec ^d . of James Jackson, for ditto - -	1	125	—	—
14	3	By ditto, rec ^d . of Thomas Jones, for ditto - -	1	125	—	—
May 7	5	By Sundry Accompts - - - - -	—	566	16	—
20	5	By Cash for my $\frac{1}{2}$ Part of a French Prize rec. in full	1	10000	—	—
July 9	8	By ditto for my ditto of a 2d ditto - ditto - -	2	12500	—	—
Aug. 6	10	By Sundry Accompts - - - - -	—	103	12	6
				24170	8	6

1781		Per Contra	C ^r	l.	s.	d.
Mar. 4	1	By Ship James - - - - -	6	1425	—	—
Dec. 27	9	By Cash, received in full - - - - -	3	8	—	—

1781		Profit and Loss	Dr.	l.	s.	d.
Mar. 12	2	To Lisbon Wine, for 1 Hhd. except 6 Gallons, lost - - - - -	2	7	—	—
July 14	9	To John Adams, for a Drawback on 140 l. 7 s. 10 d. at 8 per Cent. - - - - -	8	11	4	7
Sept. 3	12	To French Wine, for 1 Hhd. given to William Warner - - - - -	2	30	—	—
	R	To House Expenses - - - - -	7	337	4	10
	R	To Bank Annuity, lost on the Abatement of its Price, with the Brokerage - - - - -	9	75	—	—
	R	To Insurance - - - - -	9	458	—	—
	R	To Old S. S. Annuity, lost by the Abatement of its Price, with the Brokerage - - - - -	10	43	14	6
	R	To Stock, gain'd by 10 Months Trading - - -	1	24145	6	6

Note, This extraordinary Gain, made in so short a Time, may, perhaps, amaze some Readers: But if they consider that 21329 l. 12 s. 6 d. of that Money arose by the Success of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

25107 10 5

1781		House-Expenses	Dr.			
Mar. 31	3	To Cash, paid sundry Charges this Month - -	1	33	4	6
Apr. 30	4	To ditto - ditto - - - - -	1	39	16	10
May 31	6	To ditto - ditto - - - - -	1	43	11	2
June 30	7	To ditto - ditto - - - - -	2	40	8	10
July 31	9	To ditto - ditto - - - - -	2	21	18	—
Aug. 17	11	To Sundry Accompts - - - - -	—	37	—	—
	31	To Cash, paid sundry Charges this Month - -	2	21	17	6
Sept. 30	14	To ditto - ditto - - - - -	2	22	12	6
Oct. 31	15	To ditto - ditto - - - - -	3	26	13	8
Nov 30	16	To ditto - ditto - - - - -	3	27	13	6
Dec. 30	19	To ditto - ditto - - - - -	3	22	8	4
				337	4	10

1781	Per Contra	Cr.	l.	s.	d.
Mar. 21	R By Drugget - - - - -	2	2	6	8
23	2 By T. Preston, Esq; abated for my early Payment of 90 l. - - - - -	5	—	12	11 $\frac{1}{2}$
May 14	R By Voyage to Amst. consign'd to J. Van-Hoove - - - - -	8	54	13	11
June 12	6 By Goods for the Accompt of Abr. Van-Schooten - - - - -	9	36	8	—
24	7 By Bank-Ann. for $\frac{1}{2}$ a Year's Divid. on 10000 l. - - - - -	9	150	—	—
28	7 By Abr. Van Schooten's Acc. Cur. for Commission - - - - -	9	13	13	3
—	R By Duroy - - - - -	2	7	10	—
—	R By Norwich Crape - - - - -	2	22	8	—
Aug. 12	R By Voyage to Copen. for my $\frac{1}{2}$ of the Gain thereof - - - - -	10	741	8	6
—	10 By Cash, gain'd by Johannes Scheelbasse - - - - -	2	5	4	7
15	20 By W. Warner, for a Legacy left me by my Brother Verax - - - - -	4	1000	—	—
20	R By Ship James - - - - -	6	213	29	11
22	11 By Cash recd. of W. Baker, Esq; $\frac{1}{2}$ Yr's Int. on 500 l. - - - - -	2	12	10	—
Sept. 5	12 By Sir H. Parsons, for a Drawback on 200 l. at 6 per Ct. - - - - -	3	12	—	—
7	R By Ship Hopewell, gain'd on the Sale thereof - - - - -	13	400	—	—
20	13 By Thomas Preston, abated on my Payment of 2185 l. 16 s. 6 d. - - - - -	5	—	—	6
22	R By French Wine - - - - -	2	40	—	—
—	R By John Parrot's Accompt Current - - - - -	14	5	19	2 $\frac{3}{4}$
—	R By George Hale's Accompt Current - - - - -	14	5	19	2 $\frac{3}{4}$
—	R By Sugar in Co. for my $\frac{1}{2}$ Part gain'd - - - - -	15	210	18	4 $\frac{1}{2}$
29	14 By Old S. S. Ann. for $\frac{1}{2}$ a Year's Div. on 12000 l. - - - - -	10	180	—	—
Nov. 10	R By Canary - - - - -	1	28	—	—
Dec. 6	17 By Cash recd. of W. Baker, Esq; the Int. of 500 l. - - - - -	3	7	8	4
10	17 By T. Johnson, for a Drawback on 300 l. at 8 p. Ct. - - - - -	5	24	—	—
12	R By Yorkshire Cloth - - - - -	15	122	15	6
—	17 By ditto, for the Accompt of Nat. Keeble - - - - -	15	8	10	—
17	18 By Tim. Hart and Co. gain'd by prompt Payment - - - - -	12	4	18	—
25	18 By Bank Ann. for $\frac{1}{2}$ a Year's Div. on 10000 l. - - - - -	9	150	—	—
30	19 By William Baker, Esq; gain'd by prompt Payment - - - - -	4	2	6	8
—	R By Thread in Co. between James Severn and self - - - - -	11	415	2	6
—	R By Hops - - - - -	1	8	15	3
—	R By Lisbon Wine - - - - -	2	68	—	—
—	R By Sagathes - - - - -	3	6	—	—
—	R By Serge - - - - -	3	2	6	8
—	R By Oranges and Limons - - - - -	16	19	2	10
			25107	10	5
1781	Per Contra	Cr.			
	R By Profit and Loss - - - - -	7	337	4	10

		Voyage to Amsterdam, consign'd to		l. s. d.		
		Jacob Van-Hoove Dr.				
1781	April 1	To Richard Lamb, of Harwich, for 100 qrs. of				
		Wheat - - - - -	8	99	8	—
	24	To Cash, for 100 Bags of Pepper, with Charges	1	140	7	10
	23	To ditto, paid John Adams, for insuring the				
		aforsaid Pepper - - - - -	8	7	—	4½
May 14	R	To Profit and Loss, gain'd by the said Voyage -	7	54	13	11
				301	10	1½
		Richard Lamb of Harwich Dr.				
1781	April 2	To William Angel, for a Draft on me, payable				
		to d ^o Angel, or Order, May 3 next - - -	8	99	8	—
		William Angel Dr.				
1781	May 3	To Cash, paid in full - - - - -	1	99	8	—
		John Adams Dr.				
1781	May 12	To Voyage to Amsterdam, consign'd to J. Van-				
		Hoove, for 100 Bags of Pepper, lost - -	8	140	7	10
		Jacob VanHoove's Acc ^t . Curr ^t . Dr.				
1781	Mar. 14	To Voyage to Amsterdam, Exch. at 33s. 4d. Flemish per £ Sterling for - -	1611	3	8	161 2 3½

					l.	s.	d.
1781		Per Contra		Cr.			
May 12	5	By <i>John Adams</i> , for 100 Bags of Pepper, by him					
		insured, and lost - - - - -	8		140	7	10
14	5	By <i>Jacob Van-Hoove's</i> Account Current, on the					
		Sale of 100 grs. of Wheat - - - - -			161	2	3½
					<u>301</u>	<u>9</u>	<u>1½</u>
1781		Per Contra		Cr.			
April 1	3	By Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob</i>					
		<i>Van-Hoove</i> - - - - -	8		99	8	—
1781		Per Contra		Cr.			
April 2	3	By <i>Richard Lamb</i> , of <i>Harwich</i> , for a Draft on					
		me, payable to d ^o <i>Angel</i> or Order, May 3					
		next - - - - -	8		99	8	—
1781		Per Contra		Cr.			
July 24	9	By Sundry Accompts - - - - -			140	7	10
1781		Per Contra		Cr.			
Nov. 15	16	By <i>Jaques Van-Brock</i> , Exch. at 33s. 4d.		Guild. St.			
		Flemish per £ Sterling for - - - - -		1611	3	16	1
					<u>161</u>	<u>1</u>	<u>3½</u>

		Bank-Annuity	Dr.		l.	s.	d.
1781					l.		
May 22	5	To Cash, at 94 l. per Cent. and Brokerage on	10000	1	94	12	10
June 24	7	To Profit and Loss, for $\frac{1}{2}$ a Year's Dividend		7	150		
Dec. 25	18	To ditto - - - for ditto - - - -		7	150		

97 12 10

		Insurance	Dr.		l.	s.	d.
1781							
Aug. 14	10	To Sir Humphrey Parsons, for his Scarlet Clo th , lost in the <i>Falcon</i> - - - - -		3	20	0	
Dec. 3	16	To Thomas Johnson, for a Freight in the <i>John</i> and <i>Hannah</i> , lost - - - - -		5	300		

Note, When you insure on other Mens Goods, and receive the Premium, or give Credit for it, y u must make Cash, or the Person indebted Dr. to Insurance, and Insurance Cr. by Cash, for the Person indebted: But when others insure on your Goods, and you pay

500

		Goods for the Accompt of Abraham Van-Schooten	Dr.		Rms.	Ps.	Ps.	Lo.
1781					Paper.	Holl.	Lawn.	
June 2	6	To Cash paid Freight, Custom, and other Charges, on - - -	1000	120	100	2	196	17 6
12	6	To Sundry Accompts for the Close - - - - -					713	2 6

910

		A. Van Schooten's Acc ^t Curr ^t	Dr.		l.	s.	d.
1781							
June 28	7	To Sundry Accompts - - - - -			696	14	9

Note, The Balance of this Account may seem something odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant must come by his Money, when A. Van-Schooten lives so far off, and the Balance so small; but it is to be observed in this Case, that Van-Schooten is the Employer; and therefore as the Merchant at London sells Goods for

Per Contra		Cr.			
			l.	s.	d.
1781					
Oct 14	14	By Cash, received $\frac{1}{2}$ a Year's Dividend -	3	150	—
Dec. 31	R	By Balance, at 93 $\frac{3}{4}$ per Cent. - - - - - 1000	17	9337	10
	R	By d ^o for $\frac{1}{2}$ a Year's Dividend, due thereon - - - - -	17	150	—
	R	By Profit and Loss, lost by the Abatement of its Price, and the Brokerage - -	7	75	—
				9712	10

Per Contra		Cr.			
			l.	s.	d.
1781					
May 28	6	By James Allen, on 200 l. at 4 per Cent. in the Golden Fleece - - - - -	6	8	—
July 14	7	By Sir Humphrey Parsons, on 200 l. at 8 per Cent on scarlet Cloth - - - - -	3	16	—
Nov. 24	16	By Thomas Johnson, on 300 l. at 6 per Cent. on the John and Hannah - - - - -	5	18	—
		By Profit and Loss, lost by this Accompt - -	7	458	—
				500	—
		the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to Amsterdam, Fol. 8.			

Per Contra		Cr.			
			R. Paper.	Ps. Holl.	Ps. Linn.
1781					
June 5	6	By Cash, at 6 s. per Ream, for - 1000	2	300	—
	8	By Sir Robert Johnson, at 3 l. per Piece, for - - - - -	3	360	—
	12	By Sundry Accompts, at 2 l. 10 s. per Piece, for - - - - -		250	—
				910	—

Per Contra		Cr.			
			l.	s.	d.
1781					
June 12	6	By Goods for the Accompt of A. Van-Schooten, for the neat Produce = = = = =	9	676	14 6
	R	By Balance, due to me = = = = =	17	20	3
				696	14 9
		him, and makes Returns to him by Commission: So whatever is defective or redundant at one Time, will easily be brought to Accompt by the Sale of the next Quantity of Goods received from, or Returns made to the said Van-Schooten: and so on from Time to Time, as occasion shall happen.			

		Voyage to Copenhagen, in Co. be- tween Sam. Smith and self, each Half Dr		l.	s.	d.
1781						
July 4	8	To Sundry Accompts - - - - -	-	1463	9	8
Aug. 12	--	To Samuel Smith's Account in Comp. for his Half of the Gain thereof - - - - -	10	741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof - - - - -	7	741	8	6
				<u>2946</u>	<u>6</u>	<u>8</u>
1781		Sam. Smith's Acc ^t . Curr ^t . Dr				
July 4	8	To his Account in Comp. for his Half of the Voyage to Copenhagen - - - - -	10	731	14	10
Aug. 12	R	To Balance due to him - - - - -	--	746	13	1
				<u>1478</u>	<u>7</u>	<u>11</u>
1781		Sam. Smith's Acc ^t in Co. Dr				
July 4	8	To his Account Current, for his Half of the Drawback on 20 Hds. of Tobacco = =	10	218	3	4
Aug. 8	12	To ditto, for his Half of the Goods sold at Co- penhagen = = = = =	10	1255	--	--
				<u>1473</u>	<u>3</u>	<u>4</u>
1781		Hon. Commiss ^r of the Customs Dr				
July 4	8	To Voyage to Copenhagen in Comp. between S. Smith and self = = = = =	10	436	6	8
				<u>--</u>	<u>--</u>	<u>--</u>
1781		Old South-Sea Annuity Dr				
July 12	8	To Cash at 91 $\frac{1}{2}$ per Cent. transferred to me 12000	2	10993	14	6
Sept. 29	14	To Profit and Loss, for half a Year's Di- vidend - - - - -	7	180	--	--
				<u>11173</u>	<u>14</u>	<u>6</u>

					l.	s.	d.
1781		Per Contra	Cr.				
July 4	8	By Commissioners of the Customs, for a Draw-					
		back on Tobacco exported - - - - -	10	436	6	8	
Aug. 8	10	By Jaques Jolliffe's Accompt Current - - -	13	25 10	—	—	
				—	—	—	
				2946	6	8	
				—	—	—	
1781		Per Contra	Cr.				
July 4	8	By his Accompt in Comp. for his Half of the					
		Drawback on 30 Hhds. of Tobacco - - -	10	218	3	4	
Aug. 8	10	By ditto, for his Half of the Goods sold at Co-					
		penhagen - - - - -	10	1355	—	—	
12	10	By Cash, for his Half of the Gain on the Ex-					
		change of 10648 Rix Dollars - - - - -	2	5	4	7	
				—	—	—	
				1478	7	11	
				—	—	—	
1781		Per Contra	Cr.				
July 4	8	By his Accompt Current, for his Half of the					
		Voyage to Copenhagen - - - - -	10	731	14	10	
Aug. 12	8	By Voyage to Copenhagen, for his Share of the					
		Gain thereof - - - - -	10	741	8	6	
				—	—	—	
				1473	3	4	
				—	—	—	
1781		Per Contra	Cr.				
July 20	9	By Cash, received in full - - - - -	2	436	6	8	
				—	—	—	
1781		Per Contra	Cr.				
Oct. 10	14	By Cash, received Half a Year's Dividend					
		due last Michaelmas - - - - -	3	180	—	—	
Dec. 31	R	By Balance, at 91 $\frac{1}{4}$ per Cent. - - - - -	12000 17	10950	—	—	
	R	By Profit and Loss, lost by the Abate-					
		ment of its Price, and the Brokerage -	7	43	14	6	
				—	—	—	
				11173	14	6	
				—	—	—	

		Thread in Co. between J. Severn and self, each Half		Dr.		l.	s.	d.
1781					lb.			
July	7	9	To John Marsh, at 14 s. 10 d. $\frac{1}{2}$ per lb. for	5028	11	418	5	6
	23	9	To Cash, paid Charges on bringing the said Thread Home = = = = =		2	17	14	6
Dec.	30	R	To James Severn's Account in Comp. for his Share of the Gain = = = = =		11	415	2	6
		R	To Profit and Loss for my Share of ditto =		7	415	2	6
						<u>5013</u>	<u>16</u>	<u>—</u>
1781			John Marsh of Manchester		Dr.			
Aug.	26	11	To Sundry Accompts - - - - -			418	5	6
						<u>—</u>	<u>—</u>	<u>—</u>
1781			James Severn's Acc ^t . Curr ^t .		Dr.			
July	17	9	To his Account in Comp. for his Half of Thread bought of J. Marsh - - - - -		11	209	2	3
	23	9	To ditto, for his Half of Charges on the said Thread - - - - -		11	8	17	3
		R	To Balance, due to him - - - - -		17	415	2	6
						<u>2516</u>	<u>18</u>	<u>—</u>
Note, Observe the Index under Note 2, July 28, p. 13, in the Waste Book, concerning any Partner's Ac- count Current giving Credit for his Part of Goods sold, but not paid for.								
1781			James Severn's Acct. in Co.		Dr.			
July	28	14	To his Account Current for his Half of Thread sold T. Hart and Comp. - - - - -		11	450	—	—
Aug.	3	14	To ditto, for ditto, sold for ready Money - - -		11	450	—	—
Sept.	24	20	To ditto, for ditto, — William Evans - - -		11	450	—	—
Dec.	28	19	To ditto, for ditto, — James Allen - - -		11	450	—	—
	29	19	To ditto, for ditto, — Sir H. Parsons - - -		11	450	—	—
	30	19	To ditto, for ditto, — William Baker, Esq; - - -		11	266	18	—
						<u>2516</u>	<u>18</u>	<u>—</u>

		Per Contra	Cr.				
			lb.				
1781							
July 28		By <i>Tim. Hart</i> and Comp. at 18 s. per lb. for	1000	12	900	=	
Aug. 3	9	By Cash, sold <i>A. Sanders</i> , at 18 s. - - - - -	1030	2	900	=	
Sept. 24	10	By Sundry Accompt. - at 18 s. - - - - -	1000	=	900	=	
Dec. 28	4	By Cash, - - - - - at 18 s. - - - - -	1000	3	900	=	
29	19	By <i>N. Humphrey Parsons</i> , at 18 s. - - - - -	1000	3	900	=	
30	19	By <i>William Baker</i> , Esq; at 17 s. - - - - -	628	4	533	16	
			5628		5033	16	

		Per Contra	Cr.				
1781							
July 17	9	By Thread in Comp. between <i>James Severn</i> and self, each half - - - - -		11	1185	16	6

		Per Contra	Cr.				
1781							
July 28	9	By his Accompt in Comp. for his half of Thread sold <i>T. Hart</i> and Comp. - - - - -		11	450	-	
Aug. 3	10	By ditto, for ditto, sold for ready Mony - - - - -		11	450	-	
Sept. 24	14	By ditto, for ditto, sold <i>William Evans</i> - - - - -		11	450	-	
Dec. 28	19	By ditto, for ditto, sold <i>James Allen</i> - - - - -		11	450	-	
29	19	By ditto, for ditto, sold <i>Sir H. Parsons</i> - - - - -		11	450	-	
30	19	By ditto, for ditto. sold <i>William Baker</i> , Esq; - - - - -		11	266	18	
					2516	18	

		Per Contra	Cr.				
1781							
July 17	9	By his Accompt Current, for his half of Thread bought of <i>John Marsh</i> - - - - -		11	2092	18	3
23	9	By ditto, for his half of Charges on the said Thread - - - - -		11	8	17	3
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof - - - - -		11	413	2	6
					2516	18	

1781		Timothy Hart and Comp.	D ⁿ					
Jan. 28	9	To Thread in Comp. between J. Severn and self		11	900	=	=	
Dec. 17	18	To Sundry Accompts - - - - -			1125	=	=	
					2025	=	=	
1781		John Herbert	D ⁿ					
Aug. 6	10	To Ship James - - - - -		6	12	19	=	2
1781		John Smith	D ⁿ					
Aug. 6	10	To Ship James - - - - -		6	12	19	=	2
1781		William Evans	D ⁿ					
Aug. 6	14	To Ship James - - - - -		6	12	19	=	2
Sept. 24	10	To Thread in Comp. payable in 6 Months -		11	400	=	=	
1781		James Jackson	D ⁿ					
Aug. 6	12	To Ship James - - - - -		6	12	19	=	2
Sept. 22	17	To Sundry Accompts - - - - -			1174	=	=	

(12)

1781		Per Contra	C ⁿ		A	J	A
Oct. 1	14	By Cash, received in Par	- - - - -	3	300	-	-
Dec. 1	16	By ditto, ditto	- - - - -	3	300	-	-
	17	By Nathaniel Keeble, of Hull, for Keeble's Draft on me, payable to ^o Hart and Comp.	- - - - -	15	1125	-	-
	R	By Balance, due to me	- - - - -	17	500	-	-
					2025	-	-
1781		Per Contra	C ⁿ				
Aug. 23	1	By Cash, received in full	- - - - -	2	12	19	-
1781		Per Contra	C ⁿ				
Aug. 23	11	By Cash, received in full	- - - - -	2	12	19	-
1781		Per Contra	C ⁿ				
Aug. 23	11	By Cash, received in full	- - - - -	2	12	19	-
	R	By Balance, due to me March 24 next	- - - - -	17	400	-	-
1781		Per Contra	C ⁿ				
Aug. 23	11	By Cash, received in full	- - - - -	2	12	19	-
Sept. 23	17	By Sundry Accompts	- - - - -	-	600	-	-
	R	By Balance, due to me	- - - - -	17	574	5	-
					1174	5	-

1781		Thomas Jones	D ^r		l.	s.	d.
Aug. 6	10	To Ship <i>James</i> - - - - -	6		12	19	— $\frac{1}{2}$
Sept. 24	14	To Thread in Comp. for a Draft on him, received of <i>William Evans</i> - - - - -	11		300	—	—
27	14	To <i>Yardire Cloak</i> - - - - -	15		425	—	—
					725	—	—

1781		Jacques Jolliffe's Acc ^t Curr ^t	D ^r		l.	s.	d.
Aug. 8	10	To Voyage to <i>Copenhagen</i> - - - - -	10		1510	—	—

1781		John Hopewell	D ^r		l.	s.	d.
Aug. 28	11	To Cash, paid in full to <i>Andrew Collins</i> - - -	8		1800	—	—
Sept. 7	R	To Profit and Loss, gain'd by the said Ship - -	7		400	—	—
					1600	—	—

1781		Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and self, each One Third	D ^r		l.	s.	d.
Sept. 9	12	To <i>Timothy Sutton</i> , for 45 Chefts of Sugar - -	13		167	13	5 $\frac{1}{2}$

1781		Tim. Sutton at Barbadoes	D ^r		l.	s.	d.
	R	To Balance, due to him - - - - -	17		167	13	5 $\frac{1}{2}$

1781	Per Contra	Cr.	£.	s.	d.
Aug. 23	17 By Cash, received in full - - - - -	2	12	19	$\frac{1}{2}$
Oct. 22	14 By Cash, received in Part - - - - -	3	100		
	R By Balance, due to me - - - - -	17	425		
			745		

1781	Per Contra	Cr.	£.	s.	d.
Aug. 12	16 By Cash, received of <i>Johannes Schoelhafe</i> - -	2	25	16	

1781	Per Contra	Cr.	£.	s.	d.
Sept. 7	18 By Cash, received of <i>Abraham Sanders</i> , in full -	2	16	00	

1781	Per Contra	Cr.	£.	s.	d.
Sept. 15	19 By Sugar, in Comp. with <i>Parrot, Hale</i> and self, for 45 Chests - - - - -	15	167	13	$5\frac{1}{4}$

1781	Per Contra	Cr.	£.	s.	d.
Sept. 9	12 By Voyage from <i>Barbadoes</i> , in Comp. with <i>Parrot, Hale</i> and self, for 45 Chests of Sugar	13	167	13	$5\frac{1}{4}$

1781		John Parrot's Acc ^t Curr ^t D ^r					
Sept. 9	12	To his Account in Comp. for his $\frac{1}{4}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{1}{2}$	
15	13	To ditto, for his $\frac{1}{4}$ of after-Charges on the above-said Sugar - - - - -	14	22	5	6	
22	R	To Profit and Loss, for his $\frac{1}{4}$ on the Sale of Sugar in Comp. at 2 per Cent. - - - - -	7	5	19	2 $\frac{1}{2}$	
	R	To Balance, due to him - - - - -	17	213	19	1 $\frac{1}{2}$	
				298	1	8	

1781		John Parrot's Acc ^t in Co. D ^r					
Sept. 22	13	To his Account Current, for his $\frac{1}{4}$ of Sugar in Comp. sold - - - - -	14	298	1	8	

1781		George Hale's Acc ^t Curr ^t D ^r					
Sept. 9	12	To his Account in Comp. for his $\frac{1}{4}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{1}{2}$	
15	13	To ditto, for his $\frac{1}{4}$ of after-Charges on ditto Sugar - - - - -	14	22	5	6	
22	R	To Profit and Loss, for his $\frac{1}{4}$ on the Sale of ditto Sugar, at 2 per Cent. - - - - -	7	5	19	2 $\frac{1}{2}$	
	R	To balance, due to him - - - - -	17	213	19	1 $\frac{1}{2}$	
				298	1	8	

1781		George Hale's Acc ^t in Co. D ^r					
Sept. 22	13	To his Account Current, for his $\frac{1}{4}$ of Sugar in Comp. sold - - - - -	14	298	1	8	

1781	Per Contra	Cr.			
Sept. 22	13 By his Account in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8

1781	Per Contra	Cr.			
Sept. 9	13 By his Account Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{1}{2}$
15	13 By ditto, for his $\frac{1}{3}$ of after Charges on ditto Sugar - - - - -	14	22	5	6
22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	4 $\frac{1}{2}$
			298	1	8

1781	Per Contra	Cr.			
Sept. 22	13 By his Account in Comp. for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -	14	298	1	8

1781	Per Contra	Cr.			
Sept. 9	12 By his Account Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -	14	55	17	9 $\frac{1}{2}$
15	13 By ditto, for his $\frac{1}{3}$ of after Charges on ditto Sugar - - - - -	14	22	5	6
22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof	15	219	18	4 $\frac{1}{2}$
			298	1	8

		Yorkshire Cloth	Dr.			
			Pcs.			
1781						
Sept. 11	12	To Sundry Accompts, at 7 <i>l.</i> 10 <i>s.</i> per Piece				
		for - - - - -	150	1152	4	6
Dec. 12	R	To Profit and Loss, gain'd by this Ac-				
		compt - - - - -	7	122	15	
				1275		

		Nathaniel Keeble, of Hull	Dr.			
1781						
Dec. 17	18	To <i>Timothy Hart</i> and Comp. for <i>Keeble's</i> Draft on				
		me, payable to d ^o <i>Hart</i> and Comp. - - -	12	1125		
	R	To Balance, due to him - - - - -	17	405	5	4
				1530	5	4

		Yorkshire Cloth for the Acc ^t of N. Keeble	Dr.			
1781			Pcs.			
Sept. 11	12	To Cash, paid Charges in bringing home -	50	2	11	4
Dec. 12	17	To Sundry Accompts, for the Clothe - -			413	15
					425	

		Sugar in Co. with Parrot, Hale and self, each one third	Dr.			
1781			Chs. C. qrs. lbs.			
Sept. 15	13	To Sundry Accompts, at 1 <i>g</i> . 5 <i>s.</i> 8 <i>d.</i> per				
		ling per C. with Charges for - - -	45	22	2	7
	R	To ditto, for my two Partners Shares			234	9
		of the Gain - - - - -			439	16
	R	To Profit and Loss, for my 1/3 of the				
		Gain - - - - -	7	219	18	4
					894	5

		William Harman	Dr.			
1781						
Sept. 23	13	To <i>James Jackson</i> , for a Draft on d ^o <i>Harman</i>				
		by d ^o <i>Jackson</i> - - - - -	13	400		

		Per Contra	Cr.		l.	s.	d.
			Pcs.				
1781							
Sept. 27	14	By Thomas Jones, at 8 l. 10 s. per Piece, for	50	13	425	—	—
Oct. 3	14	By Cash - - - 8 l. 10 s. per Piece, for	50	3	425	—	—
Dec. 12	17	By J. Hammond, Esq; 8 l. 10 s. per Piece, for	50	5	425	—	—
			150		1275	—	—

		Per Contra	Cr.		l.	s.	d.
1781							
Sept. 11	12	By Yorkshire Cloth, for 150 Pieces - - - -	15		1125	—	—
Dec. 12	17	By ditto, for his own Account for the neat Proceed - - - - -	15		405	5	4
					1530	5	4

		Per Contra	Cr.		l.	s.	d.
			Pcs.				
1781							
Dec. 12	17	By John Hammond, Esq; at 8 l. 10 s. per Piece for - - - - -	50	5	425	—	—

		Per Contra	Cr.		l.	s.	d.
1781							
Sept. 22	13	By James Jackson, at 4 l. per C. for	44	12	894	5	—
	17	By Balance, for the Defect = =	17		—	—	—
					894	5	—

Note 1, The great Gain made by this Sugar may be supposed to arise from some Accident that enhanced the Price of Sugars in general.

2. The Defect of 1 arises from the Gain, the exact 1 of which is not reducible to Money.

		Per Contra	Cr.		l.	s.	d.
1781							
Oct. 18	14	By Cash, received in full - - - - -	3		400	—	—

1781		Voyage to Barbadoes			Dr.		l.	s.	d.
Oct. 28	15	To Sundry Accompts - - - - -					190	4	6
29	15	To <i>Brandon George</i> , for Insurance, at 6 per Cent.			4		11	8	3
		<i>Note, At Page 13, Timothy Sutton, at Barbadoes, stands</i>					201	12	9
		<i>Dr. to Balance in the Sum of 167 l. 13 s. 5 d. $\frac{1}{4}$</i>							
		<i>i. e. the Merchant stands indebted to him so much,</i>							
		<i>and therefore the young Book-keeper may imagine,</i>							
		<i>that as the Goods in the above Voyage are consign'd</i>							
		<i>to him, the Debt is now paid: But it is to be ob-</i>							
		<i>served, that the said Goods, though consign'd to</i>							
		<i>Sutton, are not for his own Account and Risque,</i>							
		<i>but for the Account and Risque of the Merchant</i>							
1781		Jaques Van-Broek			Dr.				
Nov. 15	16	To <i>Jacob Van-Hoeve</i> , Exch. at 33 s. 4 d. per £							
		Sterling, for 1611 <i>Gul.</i> 3 <i>Stl.</i> - - - - -			8		161	2	3 $\frac{1}{2}$
		Voyage from Cadiz			Dr.				
1781									
Dec. 14	17	To <i>Joram Conderil</i> , Exchange, at 4 s. 6 d.							
		per Piece of Eight, for - - - - -			1200	16	33	15	
1781		Joram Conderil, of Cadiz			Dr.				
Dec. 22	18	To <i>John Hammond</i> , Esq; for d ^o <i>Conderil's</i> Draft,							
		payable to d ^o <i>Hammond</i> - - - - -			5		33	15	
		Oranges and Limons			Dr.				
			Chests of	Chests of	Chests of				
			Ch. Or.	Sev. Or.	Limons.				
1781									
Dec. 18	16	To Sundry Accompts-	50	50	50		70	1	6
		To Profit and Loss gain'd							
		by this Account -				7	19	2	10
							89	4	4

		Per Contra	Cr.		l.	s.	d.
1781	R	By Balance, not disposed of - - - - -		17	201	12	9
that sent them; and in this Case, <i>Sutton</i>, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Accompt of Sale, 'tis then, and not till then, that you must place that to his Accompt, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.							
1781		Per Contra	Cr.				
Nov. 28	16	By Cash, received in full - - - - -		3	161	1	3
1781		Per Contra	Cr.				
Dec. 18	18	By Oranges and Limons, for 150 Chests	Rials 1200	16	33	15	
1781		Per Contra	Cr.				
Dec. 14	17	By Voyage from <i>Cadix</i> , for 150 Chests of Oranges and Limons - - - - -		16	33	15	
1781		Per Contra	Cr.				
Dec. 26	18	By <i>Isaac Reynolds</i> , at 17s. per Chest, for - - - - -	Chests of Ch. Or. 50 Chests of Sev. Or. 50 Chests of Limons. 50	5	42	10	
	R	By Balance, unfold - - - - -	50 50 -	17	46	14	4
					89	4	4

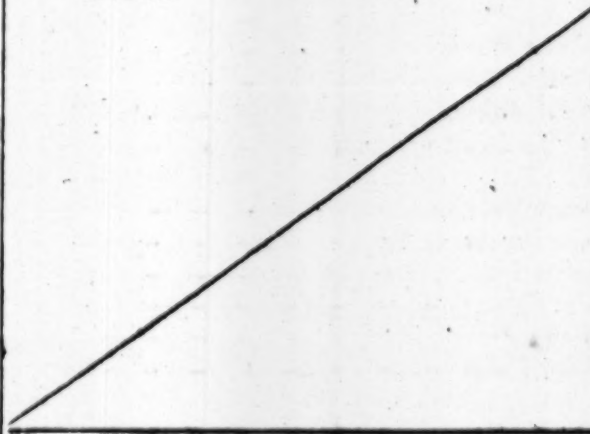
1781		Balance	D ^r	l.	s.	d.
June 28	R	To Abraham Van-Schooten's Accompt Current -	9	20	—	3
Sept. 22	R	To Sugar in Comp. for a Defect - - - -	5	—	—	$\frac{1}{2}$
	R	To Error on the Cr. Side - - - - -	17	13031	8	$2\frac{1}{2}$
	R	To Cash, remaining in Hand, carried to the next Books - - - - -	1	12701	8	2
	R	To Hops, unfold, at 28s. per C. 3 Bags, wt. 9 C.	1	12	12	—
	R	To Lisbon Wine, unfold, at 7l. per Hhd. 2 Hhds.	2	14	—	—
	R	To Sagathee, unfold, at 2s. 6d. per Yard, 50 Pieces, qt. 600 Yards - - - - -	3	75	—	—
	R	To Serge unfold, at 1s. per Yard, 50 Pieces, qt. 700 Yards - - - - -	3	35	—	—
	R	To Sir Humphrey Parsons, due to me June 29 next	3	900	—	—
	R	To William Baker, Esq; due to me - - - -	4	36	—	—
	R	To Brandon George - due to me - - - -	4	60	—	9
	R	To John Hammond, Esq; due to me - - - -	5	816	5	—
	R	To Martin Unwin - due to me - - - -	5	81	17	6
	R	To Isaac Reynolds - due to me - - - -	5	42	10	—
	R	To Bank Annuity, at 93 $\frac{3}{4}$ per Cent. 10000 -	9	9337	10	—
	R	To ditto, for Half a Year's Interest due thereon	9	150	—	—
	R	To Old S. S. Annuity, at 91 $\frac{1}{4}$ per Cent. 12000l.	10	10950	—	—
	R	To Timothy Hart and Comp. due to me - -	12	300	—	—
	R	To William Evans, - - due to me - -	12	400	—	—
	R	To James Jackson, - - due to me - -	12	574	5	—
	R	To Thomas Jones, - - - due to me - -	13	425	—	—
	R	To Voyage to Barbadoes, not yet disposed of -	16	201	12	9
	R	To Oranges and Limons unfold, 50 Chests of Ch. Oranges, and 50 Chests of Sev. Oranges	16	46	14	4

Note, The third Line from the Top, having the Index prefix to it in the Margin, shews that it was inserted to balance the Error committed on the Cr. Side of this Accompt,

50211	15	$\frac{1}{4}$
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1781	Per Contra	Cr.	l.	s.	d.
Aug. 12	R By Samuel Smith's Accompt Current, due to him	10	746	13	1
Sept. 22	R By John Parrot's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
—	R By George Hale's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
Error	R By Cash, remaining in Hand, carried to the next Books- - - - -	1	13031	8	2 $\frac{1}{2}$
	R By Thomas Johnson - - - - - due to him	5	359	2	4 $\frac{1}{2}$
	R By James Severn's Accompt Current, due to him	11	415	2	6
	R By Timothy Sutton, at Barbadoes, - - - due to him	13	167	13	5 $\frac{1}{2}$
	R By Nathaniel Keeble, of Hull, - - - due to him	15	405	5	4
	R By Stock, for my neat Estate - - - - -	1	34658	11	10 $\frac{1}{2}$

Note, The fourth Line from the Top, mark'd with Error in the Margin, was done on purpose to shew the Learner how to balance it; which see on the Dr. Side.



50211 15 — $\frac{1}{2}$

Dr.			The TRIAL BALANCE.										Cr.			
l.	s.	d.											P.	l.	s.	d.
412	10	—	Stock	—	—	—	—	—	—	—	—	—	1	10925	15	4 $\frac{1}{2}$
44708	19	7	Cash	—	—	—	—	—	—	—	—	—	1	32007	11	4 $\frac{1}{2}$
153	—	—	Canary	—	—	—	—	—	—	—	—	—	1	153	—	—
185	10	—	Hops	—	—	—	—	—	—	—	—	—	1	181	13	3
340	—	—	French Wine	—	—	—	—	—	—	—	—	—	2	340	—	—
49	—	—	Drugget	—	—	—	—	—	—	—	—	—	2	49	—	—
175	—	—	Lisbon Wine	—	—	—	—	—	—	—	—	—	2	229	—	—
179	4	—	Norwich Crape	—	—	—	—	—	—	—	—	—	2	179	4	—
97	10	—	Duroy	—	—	—	—	—	—	—	—	—	2	97	10	—
135	—	—	Sagathee	—	—	—	—	—	—	—	—	—	3	66	—	—
63	—	—	Serge	—	—	—	—	—	—	—	—	—	3	30	6	8
1601	19	— $\frac{3}{4}$	Sir Robert Johnson	—	—	—	—	—	—	—	—	—	3	1601	19	— $\frac{3}{4}$
1116	—	—	Sir Humphrey Parsons	—	—	—	—	—	—	—	—	—	3	216	—	—
1673	19	— $\frac{3}{4}$	William Baker, Esq;	—	—	—	—	—	—	—	—	—	4	1673	19	— $\frac{3}{4}$
1334	7	—	William Warner	—	—	—	—	—	—	—	—	—	4	1334	7	—
72	—	—	Brandon George	—	—	—	—	—	—	—	—	—	4	11	8	3
128	—	—	Samuel Fairman	—	—	—	—	—	—	—	—	—	4	128	—	—
528	13	—	William Lowfield, Esq;	—	—	—	—	—	—	—	—	—	4	528	13	—
674	14	3 $\frac{3}{4}$	Thomas Johnson	—	—	—	—	—	—	—	—	—	5	1033	16	8
980	—	—	John Hammond, Esq;	—	—	—	—	—	—	—	—	—	5	103	15	—
381	17	6	Martin Unwin	—	—	—	—	—	—	—	—	—	5	300	—	—
84	10	—	Isaac Reynolds	—	—	—	—	—	—	—	—	—	5	42	—	—
2293	6	—	Thomas Preston, Esq;	—	—	—	—	—	—	—	—	—	5	2293	6	—
1335	9	— $\frac{3}{4}$	Robert Uxley	—	—	—	—	—	—	—	—	—	6	1335	9	— $\frac{3}{4}$
24170	8	6	Ship James	—	—	—	—	—	—	—	—	—	6	24170	8	6
1433	—	—	James Allen	—	—	—	—	—	—	—	—	—	6	1433	—	—
48	4	7	Profit and Loss	—	—	—	—	—	—	—	—	—	7	25003	5	8
537	4	10	House Expenses	—	—	—	—	—	—	—	—	—	7	—	—	—
301	10	1 $\frac{1}{2}$	Voyage to Amsterdam	—	—	—	—	—	—	—	—	—	8	301	10	1 $\frac{1}{2}$
99	8	—	Richard Lamb, of Harwich	—	—	—	—	—	—	—	—	—	8	99	8	—
99	8	—	William Angel	—	—	—	—	—	—	—	—	—	8	99	8	—
140	7	10	John Adams	—	—	—	—	—	—	—	—	—	8	140	7	10
161	2	3 $\frac{1}{2}$	J. Van-Hoove's Accompt Current	—	—	—	—	—	—	—	—	—	8	161	2	3 $\frac{1}{2}$
9712	10	—	Bank Annuity	—	—	—	—	—	—	—	—	—	9	150	—	—
500	—	—	Insurance	—	—	—	—	—	—	—	—	—	9	42	—	—
910	—	—	Goods for the Accompt of A. Van-Schooten	—	—	—	—	—	—	—	—	—	9	910	—	—
96616	12	9	- - - - Carried over - - - -	—	—	—	—	—	—	—	—	—	—	107396	4	2

The End of the

Dr. The TRIAL BALANCE continued. Cr.

l.	s.	d.		P.	l.	s.	d.
966	16	12	9 - - - - Brought over - - - -	-	1075	46	4
696	14	9	Abraham Van Schooten's Accompt Current	9	696	14	9
2946	6	8	Voyage to Copenhagen in Co. bet. S. S. and self	10	2946	6	8
1478	7	11	Samuel Smith's Accompt Current - - -	10	1478	7	11
1473	3	4	Ditto - - - - in Comp. - - -	10	1473	3	4
436	6	8	Honourable Commissioners of the Customs	10	436	6	8
11173	14	6	Old South-Sea Annuity - - - -	10	180	-	-
5033	16	-	Thread in Co. - - - -	11	5033	16	-
4185	16	6	John Marsh - - - -	11	4185	16	6
2101	15	6	James Severn's Accompt Current - - -	11	2516	18	-
2516	18	-	Ditto - - - - in Comp. - - -	11	2516	18	-
2025	-	-	Timothy Hart and Co. - - - -	12	1725	-	-
12	19	-	John Herbert - - - -	12	12	19	-
12	19	-	John Smith - - - -	12	12	19	-
412	19	-	William Evans - - - -	12	12	19	-
1187	4	-	James Jackson - - - -	12	612	19	-
737	19	-	Thomas Jones - - - -	13	312	19	-
2510	-	-	Jaques Jelliffe's Accompt Current - - -	13	2510	-	-
1600	-	-	Ship Hoperwell - - - -	13	1600	-	-
167	13	5 $\frac{1}{2}$	Voyage from Barbadoes - - - -	13	167	13	5 $\frac{1}{2}$
-	-	-	Timothy Sutton, of Barbadoes - - -	13	167	13	5 $\frac{1}{2}$
298	1	8	John Parrot's Accompt Current - - -	14	298	1	8
298	1	8	Ditto - - - - in Comp. - - -	14	298	1	8
298	1	8	George Hale's Accompt Current - - -	14	298	1	8
298	1	8	Ditto - - - - in Comp. - - -	14	298	1	8
1275	-	-	Yorkshire Cloth - - - -	15	1275	-	-
1125	-	-	Nathaniel Keeble, of Hull - - - -	15	1530	5	4
425	-	-	Yorkshire Cloth, for the Accompt of N. Keeble	15	425	-	-
894	5	-	Sugar in Comp. - - - -	15	894	5	-
400	-	-	William Harman - - - -	15	400	-	-
201	12	9	Voyage to Barbadoes - - - -	16	-	-	-
161	2	3 $\frac{1}{2}$	Jaques Van-Broek - - - -	16	161	2	3 $\frac{1}{2}$
33	15	-	Voyage from Cadiz - - - -	16	33	15	-
33	15	-	Joram Conderil - - - -	16	33	15	-
70	1	6	Oranges and Limons - - - -	16	42	10	-
20	-	3	Balance - - - -	17	1174	11	4
143158	9	3 $\frac{1}{2}$			143158	9	3 $\frac{1}{2}$

second Ledger.

The CASH-BOOK.

1781		Cash	Dr.		s.	d.
Mar.	1	1 To Stock brought from the last Month - -	1	8099	4	2½
	2	1 To Sir Robert Johnson, received in full - -	3	30	—	—
	6	2 To Ship James, received in full of John Herbert for 1/8 - - - - -	6	125	—	—
	8	2 To Ship James, receiv'd of Capt. John Smith in full for 1/8 - - - - -	6	125	—	—
	17	2 To William Baker, Esq; received in Part - -	4	125	—	—
	26	2 To Canary, for 1 Pipe sold to William Dello -	1	30	—	—
	25	2 To Sundry Accounts - - - - -	—	174	—	—
				8708	4	2½
1781		Cash	Dr.		s.	d.
Apr.	1	— To Balance brought from the last Month - -	—	6989	8	7½
	10	3 To Ship James, receiv'd of William Evans, in full for 1/8 - - - - -	6	125	—	—
	12	3 To Ship James, received of James Jackson, in full for 1/8 - - - - -	6	125	—	—
	14	3 To Ship James, received of Thomas Jones, in full for 1/8 - - - - -	6	125	—	—
	20	3 To John Hammond, Esq; received in full - -	5	100	—	—
	30	4 To William Warner, received in full - - -	4	34	7	—
				7498	15	7½
1781		Cash	Dr.		s.	d.
May	1	— To Balance brought from the last Month - -	—	6481	9	7½
	7	5 To Ship James, received of 7 Owners, their 1/8 of Disbursements for the said Ship - - -	6	495	19	—
	17	5 To Canary, received of William Coles, in full for 1 Pipe - - - - -	1	30	—	—
	20	5 To Ship James, received in full for my Half Part of a French Prize - - - - -	6	10000	—	—
				17007	8	7½

The CASH-BOOK.

1781		Per Contra	Cr.	l.	s.	d.
Mar. 4	1	By Ship <i>James</i> , paid in Part - - - - -	6	73	—	—
9	2	By <i>James Allen</i> , paid in full - - - - -	6	1425	—	—
23	2	By <i>Thomas Preston</i> , Esq; paid in Part - - -	5	89	—	—
26	2	By Ship <i>James</i> , paid <i>Thomas Young</i> , in full for Joiner's Work - - - - -	6	20	17	—
27	2	By Ship <i>James</i> , paid <i>T. Pearce</i> in full for Rigging - - - - -	6	27	14	6
28	2	By Ship <i>James</i> , paid <i>Dryden Smith</i> in full for Repairs - - - - -	6	40	8	—
30	3	By Ship <i>James</i> , paid <i>Nathaniel Westall</i> , in full for Painting - - - - -	6	7	4	6
31	3	By House-Expenses, paid sundry Charges this Month - - - - -	7	33	4	6
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	6989	8	7½
				8708	4	2½
1781		Per Contra	Cr.			
April 3	3	By Ship <i>James</i> , paid the Blockmaker in full - - -	6	19	17	6
7	3	By Ship <i>James</i> , paid the Ship-chandler in full - - -	6	700	13	—
24	4	By Voyage to <i>Amsterdam</i> , consign'd to <i>Jacob Van-Hoove</i> - - - - -	8	140	7	10
25	4	By Voyage to <i>Amsterdam</i> , paid <i>J. Adams</i> for insuring 100 Bags of Pepper - - - - -	8	7	—	4½
27	4	By Ship <i>James</i> , paid <i>John Jones</i> , in full for Beef and Pork - - - - -	6	109	10	6
30	4	By House-Expenses, paid sundry Charges this Month - - - - -	7	39	16	—
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	6481	9	7½
				7498	15	7½
1781		Per Contra	Cr.			
May 1	4	By Ship <i>James</i> , paid <i>James Thatcher</i> , in full for Bread, Flour, and Pease - - - - -	6	86	18	6
2	4	By Ship <i>James</i> , paid <i>John Prestwick</i> , in full for Cordage, &c. - - - - -	6	46	17	—
3	4	By <i>William Angel</i> , for Lamb's Draft on me, payable to d ^o <i>Angel</i> - - - - -	8	99	8	—
6	4	By Ship <i>James</i> , paid <i>John Pepwell</i> , in full for Smith's Work - - - - -	6	73	11	6
10	5	By <i>Robert Uxley</i> , paid him in full - - - - -	6	76	14	9
22	5	By Bank-Annuity, at 94l. per Cent. with Brokerage - - - - -	9	9412	10	—
25	5	By <i>Thomas Preston</i> , Esq; paid <i>James Hart</i> in full for repairing my Dwelling-House - - - - -	5	17	9	6
31	6	By House-Expenses, paid sundry Charges this Month - - - - -	7	43	11	2
	R	By Balance remaining in Hand, carried to the next Month - - - - -	—	7150	8	—
				17007	8	2½
				—	—	7½

1781	Cash	D ^r .	l.	s.	d.
June 1	— To Balance brought from the last Month —	—	7150	8	2½
5 6	To Goods for the Accompt of <i>A. Van-Schooten</i> , for 1000 Reams of Paper, received in full —	9	300	—	—
12 6	To Goods for the Accompt of <i>A. Van-Schooten</i> , for 120 Pieces of Holland, received in part —	9	100	—	—
16 7	To <i>Samuel Fairman</i> , received in full —	4	28	—	—
18 7	To <i>Sir Robert Johnson</i> , received in part —	3	360	—	—
23 7	To <i>William Lowfield</i> , Esq; received in full —	4	128	13	—
24 7	To <i>Sir Robert Johnson</i> , received in full —	3	150	—	—
27 7	To <i>Lisbon Wine</i> , sold <i>J. Hicks</i> , received in full —	2	105	—	—
			8322	1	2½
1781	Cash	D ^r .			
July 1	— To Balance brought from the last Month —	—	7678	7	4½
9 8	To Ship <i>James</i> , received in full for my Half Part of a <i>French Prize</i> —	6	12500	—	—
20 9	To Commissioners of the Customs, received in full —	10	436	6	8
24 9	To <i>John Adams</i> , received in full —	8	129	3	3
26 9	To <i>Sir Humphrey Parsons</i> , received in part —	3	16	—	—
			20759	17	3½
1781	Cash	D ^r .			
Aug. 1	— To Balance brought from the last Month —	—	9696	17	3½
3 10	To Thread in Comp. between <i>J. Severn</i> and self, for 1000 <i>lb.</i> sold for present Money —	11	900	—	—
12 10	To Sundry Accompts —	—	2520	9	2
22 11	To Profit and Loss, received Half a Year's In- terest on 500 <i>l.</i> of <i>William Baker</i> —	7	12	10	—
23 11	To Sundry Accompts —	—	103	12	6
			13233	8	11½
1781	Cash	D ^r .			
Sept. 1	— To Balance brought from the last Month —	—	11804	6	5½
7 12	To Ship <i>Hopewell</i> , received of <i>Abraham Saunders</i> in full —	13	1600	—	—
22 13	To <i>James Jackson</i> , received in part —	12	200	—	—
24 14	To Thread in Comp. received of <i>William Evans</i> in part —	11	200	—	—
			13804	6	5½

1781		Per Contra	Cr.	l.	s.	d.
June 2	8	By Goods for the Accompt of <i>A. Van-Schooten</i> , paid Freight, &c. - - - - -	9	196	17	6
28	7	By <i>A. Van-Schooten's</i> Accompt Current for sundry Accompts - - - - -	9	406	7	6
30	7	By House-Expenses, paid sundry Charges this Month - - - - -	7	40	8	10
	R	By Balance remaining in Hand, carried to the next Month - - - - -		7678	7	4½
				8322	1	2½
1781		Per Contra	Cr.			
July 4	8	By Voyage to <i>Copenhagen</i> , in Comp. between <i>S. Smith</i> and self, each ½ - - - - -	10	29	13	—
12	8	By Old S. S. Annuity, for 12000 <i>l.</i> transferred to me at 91½ per Cent. and Brokerage - - -	10	10993	14	6
23	9	By Thread in Comp. between <i>James Severn</i> and self, each ½ for Charges - - - - -	11	17	14	6
31	9	By House-Expenses, paid sundry Charges this Month - - - - -	7	21	18	—
	R	By Balance rem. in Hand, carried to the next Month - - - - -		9696	17	3¼
				20759	17	3¼
1781		Per Contra	Cr.			
Aug. 6	8	By Ship <i>James</i> , paid sundry Charges in refitting her - - - - -	6	207	5	—
28	11	By Ship <i>Hopewell</i> , paid <i>Andrew Collins</i> in full - - -	13	1200	—	—
31	11	By House-Expenses, paid sundry Charges this Month - - - - -	7	21	17	6
	R	By Balance, remaining in Hand, carried to the next Month - - - - -		11804	6	5½
				13253	8	17½
1781		Per Contra	Cr.			
Sept. 5	12	By Sir <i>Humphrey Parsons</i> , paid him in full - - -	3	172	—	—
11	12	By <i>Yorkshire</i> Cloth, paid Charges in bringing 150 Pieces Home - - - - -	15	87	4	6
11	12	By <i>Yorkshire</i> Cloth, for the Accompt of <i>Nathaniel Keeble</i> , for Charges - - - - -	15	11	4	8
15	13	By Sugar in Comp. paid Custom and other Charges in bringing it Home - - - - -	15	66	16	6½
20	13	By <i>Thomas Preston</i> , Esq; paid him in full - - -	5	2185	16	—
30	14	By House-Expenses, paid sundry Charges this Month - - - - -	7	22	12	6
	R	By Balance rem. in Hand, carried to the next Month - - - - -		11318	12	3
				13804	6	5½

1781		Cash	Dr.	l.	s.	d.
Oct. 1	—	To Balance brought from the last Month	—	113	18	12 3
14	14	To Timothy Hart and Comp. received in Part	12	300	—	—
3	14	To Yorkshire Cloth, received in full for 50 Pieces	15	425	—	—
6	14	To William Warner, received my Legacy in full	4	1000	—	—
10	14	To Old S. S. Annuity, received Half a Year's Dividend on 12000 l. due Michaelmas last	10	180	—	—
14	14	To Bank-Annuity, received Half a Year's Dividend on 10000 l. due Midsummer last	9	150	—	—
18	14	To William Harman, received in full	15	400	—	—
22	14	To Thomas Jones, received in Part	13	300	—	—
26	15	To Martin Unwin, received in Part	5	100	—	—
				14173	12	3

1781		Cash	Dr.	l.	s.	d.
Nov. 1	—	To Balance brought from the last Month	—	138	27	1 1
4	15	To Samuel Fairman, received in full	4	100	—	—
10	16	To Sundry Accompts	—	38	8	—
18	16	To Serge	3	10	0	8
27	16	To Martin Unwin, received in Part	5	100	—	—
28	16	To Jaques Van-Brock, received in full	16	161	2	3½
				14242	18	½

1781		Cash	Dr.	l.	s.	d.
Dec. 1	—	To Balance brought from the last Month	—	127	5	4 6½
16	16	To Timothy Hart and Comp. received in Part	12	300	—	—
6	16	To John Hammond, Esq. received in full	5	30	—	—
9	17	To Sundry Accompts	—	507	8	4
13	17	To Thomas Peyton, Esq. received for the Repairs of my Dwelling-House	5	17	9	6
20	18	To Martin Unwin, received in Part	5	100	—	—
24	18	To Isaac Keyboldt, received in full	5	48	—	—
27	19	To James Allen, received in full	6	8	—	—
28	19	To Thread in Comp. between James Sewern and self	11	900	—	—
				14620	2	4½

The End of the

1781		Per Contra	Cr.		l.	s.	d.
Oct. 6	14	By William Warner, paid him in full - - -	4	300	—	—	—
28	15	By Voyage to Barbadoes - - - - -	16	19	17	6	
31	15	By House-Expenses, paid Sundry Charges this Month - - - - -	7	26	13	8	
	R	By Balance remaining in Hand, carried to the next Month - - - - -		13827	1	1	

14173 12 3

1781		Per Contra	Cr.		l.	s.	d.
Nov. 1	5	By William Leavfield, Esq; paid him in full -	4	400	—	—	—
7	15	By Thomas Johnson, paid in Part - - - - -	5	100	—	—	—
20	10	By Sir Robert Johnson, paid him in full - -	3	1000	—	—	—
30	16	By House-Expenses, paid Sundry Charges this Month - - - - -	7	27	13	6	
	R	By Balance remaining in Hand, carried to the next Month - - - - -		12715	4	6½	

14242 18 ½

1781		Per Contra	Cr.		l.	s.	d.
Dec. 10	17	By Thomas Johnson, paid my Insurance on a Freight lost - - - - -	5	276	—	—	—
17	18	By Timothy Mart and Comp. paid them - - -	12	1120	2	—	—
18	18	By Oranges and Limons, paid Freight, Custom, &c. - - - - -	16	36	6	6	
30	19	By William Baker, Esq; paid him in full - -	4	463	17	4	
31	19	By House-Expenses, paid Sundry Charges this Month - - - - -	7	22	8	4	
	R	By Balance remaining in Hand, carried to the next Month - - - - -		12701	8	2½	

14620 2 4½

second Cash-Book.

(1)

T H E

BOOK of HOUSE-EXPENSES.

House-Expenses Dr. to Cash		l	s	d	l	s	d
1781							
Mar. 1	For a Scrubbing-brush =	8	1	8			
2	a Pair of Bellows =	8	8	8			
3	a new Tea-kettle =	8	7	8			
4	mending the Crane, and 3 Hooks =	8	5	8			
	Fish =	8	8	8			
6	a Washing-tub =	8	9	8			
7	tinning a large Pot and 4 Saucepans =	0	4	8			
					1	10	8
	a Goose and a Ducks =	0	6	0			
9	a Turkey =	0	6	0			
10	the Baker's Bill =	0	19	8			
11	the Butcher's Bill =	6	1	6			
	3 lb. of Sausages =	0	1	6			
13	a Peck of Oysters =	0	3	0			
14	a Peck of Onions =	0	0	6			
					7	18	8
	a new Fire-shovel and Tongs =	0	8	6			
16	a large Stew-pan =	0	8	6			
17	the Apothecary's Bill =	3	10	0			
	a Load of Hay =	1	10	0			
19	a Load of Straw =	1	0	0			
20	the Farrier's shoeing Whitefoot =	0	2	6			
21	curing the Coachman's broken Shin =	1	1	0			
	mending the Clock =	0	10	6			
					8	11	0
23	a new Jack-line =	0	2	0			
24	the Cook's Bill =	0	17	6			
	a Turbot =	0	10	6			
26	a Dozen large Eels =	0	7	6			
27	a Dozen Limons =	0	1	6			
28	a Firkin of Butter =	1	8	0			
29	a Cheshire Cheese, wt. 50 lb. at 4d. per lb. =	0	16	8			
	the Baker's Bill =	1	1	6			
31	a Quarter's Rent =	10	0	0			
					15	5	2
					33	4	6

Note, A Continuation of the House-Expenses is needless; since enough has been said already to inform the Judgment of the Learner concerning the Nature of such a Book: the rest may easily be supposed.

The End of the second Book of House-Expenses.

A
S Y N O P S I S,
OR
C O M P E N D I U M
OF
M E R C H A N T ' S A C C O M P T S,
CONTAINING
Particular R U L E S
FOR THE
True Stating of D E B T O R and C R E D I T O R,
In all the C A S E S that can happen in
the whole Course of a
M E R C H A N T ' S D E A L I N G.

The Accompts of Merchants are of three Sorts, *viz.*

- I. PROPER ; wherein the Merchant trades by and for himself ; which is either *Domestic, i. e.* Inland and at Home ; or *Foreign, i. e.* Abroad.
- II. FACTORAGE ; wherein the Merchant acts as a *Factor* in Commission, for one that employs him ; and this also is either *Domestic* or *Foreign*.
- III. IN COMPANY ; wherein two or more Merchants join together in Trade ; and have each a Share of the Gain, or bear a Share of the Loss, in Proportion to his Share in the Stock ; as is taught in the Rules of *Fellowship*.

I. OF PROPER ACCOMPTS.

I. DOMESTIC.

In receiving and paying Mony.

CASE 1. When an Inventory is taken of the ready Mony, Goods, Voyages, and Debts belonging or owing to me;

Rule, Dr. those several Parcels and Parties, Cr. Stock or Principal.

CASE 2. When an Inventory is taken of the Debts owing by me;

Rule, Dr. Stock or Principal, Cr. the several Parties to whom the same are due.

CASE 3. When Mony is received of one Man for the Use of another, or for his own Use;

Rule, Dr. Cash, Cr. the Person for whose Use it is received. The same when Mony is received for Goods formerly sold.

CASE 4. When Mony is paid to one Man for the Use of another, or for his own Use;

Rule, Dr. the Person for whose Use it is paid, Cr. Cash. The same where Mony is paid for Goods formerly bought.

CASE 5. When Mony is lent;

Rule, Dr. the Borrower for the Principal, Cr. Cash.

CASE 6. When Mony is borrowed;

Rule, Dr. Cash, Cr. the Lender for the Principal.

CASE 7. When Interest is received for Mony lent;

Rule, Dr. Cash, Cr. Profit and Loss. The same for prompt Payment received.

CASE 8. When Interest is become due to me, and booked before received;

Rule, Dr. the Person who owes it, Cr. Profit and Loss.

CASE 9. When Interest is paid for Mony taken up;

Rule, Dr. Profit and Loss, Cr. Cash. The same for prompt Payment paid.

CASE 10. When Interest is become due from me to another, and booked before paid;

Rule, Dr. Profit and Loss, Cr. the Person to whom it is due.

CASE 11. When Charges are paid on Goods in my own Possession;

Rule, Dr. those Goods, Cr. Cash.

CASE 12. When Charges are paid on petty Disbursements in Trade;

Rule, Dr. Charges of Merchandise, Cr. Cash.

CASE 13. When Charges are paid on House-Keeping, and all Expenses thereunto belonging;

Rule, Dr. Profit and Loss, or House-Expenses, Cr. Cash.

CASE 14. When India-Stock, Bank-Stock, South-Sea-Stock, or Annuity is bought;

Rule, Dr. such Stock or Annuity, Cr. Cash. The same if there be a Call of 5 l. 6s. per Cent. upon my Share in any Capital Stock.

CASE 15. When Interest is become due to me on such Stock or Annuity, and booked before received;

Rule, Dr. that Stock or Annuity, Cr. Profit and Loss.

CASE 16. When India-Stock, Bank-Stock, South-Sea-Stock, or Annuity is sold;

Rule, Dr. Cash, Cr. such Stock or Annuity.

CASE 17. When my Debtor compounds with me, and I receive Part of the 1st for the Whole;

Rule, Dr. Cash for what I receive, Dr. Profit and Loss for what I lose, Cr. the Person by Sundry Accompts, who compounds for the whole Debt.

Case

Case 18. When I compound with my Creditor, and pay him Part of the Debt for the Whole.

Rule, Dr. the Person, who receives, to Sundry Accompts for the Whole, Cr. Cash for what I pay, Cr. Profit and Loss for what is abated.

Case 19. When a Legacy is bequeathed to me ;

Rule, Dr. the Executor, Cr. Profit and Loss.

Case 20. When a Legacy is received ;

Rule, Dr. Cash, Cr. the Executor. If received before entered, Dr. Cash, Cr. Profit and Loss.

Case 21. When I receive a Legacy for the Use of another, myself being the Executor ;

Rule, Dr. Cash, Cr. the Legatee.

Case 22. When I pay a Legacy for the Use of another, myself being the Executor ;

Rule, Dr. the Legatee, Cr. Cash.

Case 23. When I receive Money by Assignment ;

Rule, Dr. Cash, Cr. the Assignor.

Case 24. When I give an Assignment or Order on my Debtor to my Creditor ;

Rule, Dr. the Person to whom the Assignment is given, Cr. the Person upon whom the same Assignment is charged.

Case 25. When I pay Money to another, by the Assignment or Order of my Creditor ;

Rule, Dr. the Person who makes the Assignment, Cr. Cash.

Case 26. When I receive a Promissory Note in Payment, and book it ;

Rule, Dr. the Drawer or Endorser of that Note, Cr. the Person of whom you receive it in Payment.

Case 27. When I deliver the said Note in Payment afterward ;

Rule, Dr. the Person who receives it, Cr. the said Drawer or Endorser.

Case 28. When I pay Charges on House-keeping, and all Expenses thereunto belonging ;

Rule, Dr. Profit and Loss, Cr. Cash.

In buying and selling Goods.

Case 29. When I buy Goods for present Money ;

Rule, Dr. the Goods bought, Cr. Cash. The same with Lottery Tickets, which may be esteemed as Goods.

Case 30. When I buy Goods for Time, *i. e.* on Trust ;

Rule, Dr. the Goods, Cr. the Seller. The same when several Payments are to be made by me, only mentioning in the Journal the several Times of Payment. The same alio when Goods are taken in lieu of a Debt, either in Part or in the Whole.

Case 31. When I require an Abatement on Goods bought on Time, after they are booked, on the Account of Defect ;

Rule, Dr. the Seller for the Abatement, Cr. the Goods bought. If the Account of Goods be closed ; Dr. the Seller, Cr. Profit and Loss.

Case 32. When I buy Goods for Part ready Money, and Part Trust ;

Rule, Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Cash for the same Sum. Or Dr. the Goods to Sundry Accounts, Cr. Cash for what I pay, and Cr. the Seller for what remains unpaid.

Case 33. When I buy Goods for Part ready Money, Part Trust, and Part by Assignment ;

Rule, Dr. the Goods to Sundry Accompts, Cr. Cash for what I pay, Cr. the Person whose Bill I have assigned, and Cr. the selling Man for the rest.

Case 34. When I sell Goods for present Money;

Rule, Dr. Cash, Cr. the Goods. The same with Lottery Tickets, which may be esteemed as Goods.

Case 35. When I sell Goods for Time, *i. e.* on Trust;

Rule, Dr. the Buyer, Cr. the Goods. The same when several Payments are to be made to me, only mentioning in the Journal the several Times of Payment. The same also when Goods are sold in lieu of a Debt, either in Part, or in the Whole.

Case 36. When I make an Abatement on Goods sold on Time, after they are booked, on the Account of Defect.

Rule, Dr. the Goods for the Abatement, Cr. the Buyer. If the Account of Goods be closed, Dr. Profit and Loss, Cr. the Buyer.

Case 37. When I sell Goods for Part ready Money, and Part Trust;

Rule, Dr. the Buyer for the Whole, Cr. the Goods: Then Dr. Cash for what I receive, Cr. the Buyer for the same Sum. Or Dr. Cash for the Money received, Dr. the Buyer for what remains unpaid, Cr. the Goods by Sundry Accompts for the Whole.

Case 38. When I sell Goods for Part ready Money, Part Trust, and Part by Assignment;

Rule, Dr. Cash for what is received, Dr. the Person on whom I have taken the Assignment, Dr. the Buyer for the rest, Cr. the Goods by Sundry Accompts for the Whole.

Case 39. When I buy several Sorts of Goods for ready Money;

Rule, Dr. each of them for its respective Value, Cr. Cash by Sundry Accompts for the Whole.

Case 40. When I buy several Sorts of Goods upon Trust;

Rule, Dr. each of them for its respective Value, Cr. the Seller by Sundry Accompts for the Whole.

Case 41. When I sell several Sorts of Goods for ready Money;

Rule, Dr. Cash to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 42. When I sell several Sorts of Goods on Trust;

Rule, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

Case 43. When I want Rebate to be made on the present Payment of Money, for Goods bought upon Time;

Rule, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Rebate.

Note, This is supposed to happen a Day or two after the Goods are bought and booked.

Case 44. When I make Rebate on the present receiving of Money for Goods sold upon Time;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

Note, This is supposed to happen a Day or two after the Goods are sold and booked.

Case 45. When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money presently;

Rule, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the Seller for so much as his Debt was, Cr. Cash for the Overplus.

Note, If several Sorts of Goods had been bought, and the Overplus return'd by me, then First Dr. each Sort for its respective Value, Cr. the Seller by Sundry Accompts for their whole Value: Secondly, Dr. the Seller for the Overplus paid back, Cr. Cash for the same Sum.

Case

Case 46. When I sell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Money presently ;

Rule, Dr. the Buyer for so much as is owing to him, Dr. Cash for the Overplus received, Cr. the Goods sold by Sundry Accounts for the whole Sum.

Note, If several Sorts of Goods had been sold, and the Overplus return'd to me, then First, Dr. the Buyer to Sundry Accounts for their whole Value, Cr. each Sort for its respective Value : Secondly, Dr. Cash for so much as is received, and Cr. the Buyer for the same Sum.

Barter.

Case 47. When I give one Sort of Goods for another Sort of equal Value ;

Rule, Dr. the Goods received, Cr. the Goods delivered.

Case 48. When I give one Sort of Goods for another Sort of greater or less Value ;

Rule, First, Dr. the Person who receives my Goods, Cr. those Goods : Secondly, Dr. the Goods received by me, Cr. the Person who delivers them.

Case 49. When I give one Sort of Goods for several other Sorts of equal Value ;

Rule, Dr. each particular Sort of Goods received for its respective Value, Cr. the Goods delivered by Sundry Accounts for the whole Value.

Case 50. When I give one Sort of Goods for several other Sorts of greater or less Value ;

Rule, First, Dr. each particular Sort of Goods received for its respective Value, as above, Cr. the Seller by Sundry Accounts for the Whole : Secondly, Dr. the same Person as Buyer, and Cr. the Goods which he has bought.

Case 51. When I give several Sorts of Goods for one Sort of equal Value ;

Rule, Dr. the Goods received to Sundry Accounts for their Value, Cr. each particular Sort of Goods delivered for its respective Value.

Case 52. When I give several Sorts of Goods for one Sort of greater or less Value ;

Rule, First, Dr. the Person to Sundry Accounts, to whom the Goods are delivered, for their whole Value, Cr. those Goods severally for their respective Sums : Secondly, Dr. the Goods received, Cr. the Seller.

Case 53. When I give several Sorts of Goods for several other Sorts, either of equal, greater or less Value ;

Rule, First, Dr. each particular Sort of Goods received for its respective Value, Cr. the Seller of them by Sundry Accounts for the whole Value : Secondly, Dr. the same Person, as Buyer of the Goods delivered to him, to Sundry Accounts for the whole Value of them, Cr. each particular Sort for its respective Value.

Case 54. When I sell Goods of one Sort for Part Goods of another Sort, and Part ready Money ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Cr. the Goods sold by Sundry Accounts for their Value.

Case 55. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for the rest, Cr. the Goods sold by Sundry Accounts for their Value.

Case 56. When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Assignment ;

Rule, Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accounts for their Value.

Case 57. When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Money ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid.

Case 58. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time ;

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, and Cr. the selling Man for the rest.

Case 59. When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, Part Time, and Part by Affignation.

Rule, Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, Cr. the selling Man for what is due to him, and Cr. the Person drawn on for this Sum.

Shipping.

Case 60. When I buy a Ship for ready Money ;

Rule, Dr. the Ship, Cr. Cash.

Note, The same for a Ship fitted out in which I have a Share.

Case 61. When I buy a Ship for Part ready Money, and Part Time ;

Rule, Dr. the Ship to Sundry Accompts, Cr. Cash for the Money paid, Cr. the selling Man for the rest.

Note, This is the same as Case 32 foregoing, which see.

Case 62. When I sell a Ship for ready Money ;

Rule, Dr. Cash, Cr. the Ship.

Case 63. When I sell a Ship for Part ready Money, and Part Time ;

Rule, Dr. Cash for the Money received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

Note, This is the same with Case 37 foregoing, which see.

Freight.

Case 64. When I receive Freight ;

Rule, Dr. Cash, Cr. the Ship.

Case 65. When I pay Freight ;

Rule. *Note,* This comes under the Head of *Charges of Merchandize*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

Legacy.

Case 66. When I receive a Legacy in Houses, Lands, or Goods ;

Rule, Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

Obligation.

Case 67. When I buy an Obligation of another for ready Money ;

Rule, Dr. the Person to pay to Sundry Accompts, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Sum abated.

Case 68. When I sell an Obligation for ready Money, but for Loss ;

Rule, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum lost, Cr. the Person to pay, by Sundry Accompts, for the whole Sum.

2. FOREIGN

Goods.

CASE 1. When Goods are sent to Sea for my own Accompt, which were formerly entered in my Books ;

Rule, Dr. Voyage to — consigned to — Cr. the Goods.

Case

Case 2. When Goods are sent to Sea for my own Account, which were bought for present Money, with all Charges paid thereon;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. Cash.

Case 3. When Goods are sent to Sea for my own Account, which were bought on Trust;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. the selling Man.

Case 4. When Goods are sent to Sea for my Factor's Account, which were formerly entered in my Books;

Rule, Dr. Factor's Account Current, Cr. the Goods.

Case 5. When Goods are sent to Sea for my Factor's Account, which were bought for present Money, with all Charges paid thereon;

Rule, Dr. the Factor's Account Current, Cr. Cash.

Case 6. When Goods are sent to Sea for my Factor's Account, which were bought on Trust;

Rule, Dr. Factor's Account Current, Cr. the selling Man.

Premium of Insurance.

Case 7. When my Goods are insured by another Person, and I pay the Premium presently.

Rule, Dr. Voyage to ——— consign'd to ——— Cr. Cash.

Case 8. When my Goods are insured by another Person, and I do not pay the Premium presently;

Rule, Dr. Voyage to ——— consign'd to ——— Cr. the Insurer.

Case 9. When I pay the Premium, upon Advice that my Goods are safely arrived;

Rule, Dr. the Insurer, Cr. Cash.

Case 10. When the Goods of another Person are insured by me, and I receive the Premium presently.

Rule, Dr. Cash Cr. Insurance.

Case 11. When the Goods of another Person are insured by me, and I do not receive the Premium presently.

Rule, Dr. the Person whose Goods I have insured, Cr. Insurance.

Case 12. When I receive the Premium afterwards;

Rule, Dr. Cash, Cr. the paying Man.

Money.

Case 13. When I receive a Premium with *Advance* for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for more, and receive the Sterling immediately.

Rule, Dr. Cash to Sundry Accounts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loss for the Gain in the Payment.

Case 14. When I sell them for Gain, and receive the Sterling sometime afterwards;

Rule, Dr. Cash for the Gain only, Cr. Profit and Loss for the same Sum.

Note, The other Part of this Cash was entered in my Books before.

Case 15. When I sell the aforesaid Dollars for more to my Creditor.

Rule, Dr. the receiving Man to Sundry Accounts, Cr. Cash for the Value of the Dollars, as they were at first received, Cr. Profit and Loss for my Gain in the Payment.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

Case

Case 16. When I receive a Premium with *Loss*, for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for less, and receive the Sterling immediately;

Rule, Dr. Cash for what I sold them at, Dr. Profit and Loss for the Loss, Cr. the paying Man by sundry Accounts for what I at first received them at.

Note, If Fraud be admitted in this Case, *i. e.* I be imposed on by him that paid them to me, it will hold good.

Case 17. When I sell them for Loss, and receive the Sterling sometime afterwards;

Rule, Dr. Profit and Loss for the Loss only, Cr. Cash for the same Sum.

Note, The Value of the Dollars which I received them at was entered in my Books before.

Case 18. When I sell the aforesaid Dollars for Loss to my Creditor;

Rule, Dr. the receiving Man for what I sold them at, Dr. Profit and Loss for my Loss in the Sale, Cr. Cash by Sundry Accounts for their first Value.

Note, If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

The whole Cost of Insurance.

Case 19. When Goods of my own, that were insured, are cast away at Sea;

Rule, Dr. the Insurer, Cr. Voyage to —

Case 20. When Goods of my own, that were not insured, are cast away at Sea;

Rule, Dr. Profit and Loss, Cr. Voyage to —

Case 21. When the Insurance is paid to me before I enter the Circumstance in my Books;

Rule, Dr. Cash, Cr. Voyage to —

Case 22. When the Insurance is paid to me after I have entered it;

Rule, Dr. Cash, Cr. the Insurer.

Case 23. When I hear of another Man's Goods, insured by me, being cast away, and pay the Adventurer immediately;

Rule, Dr. Insurance, Cr. Cash.

Case 24. When I hear of another Man's Goods, insured by me, being cast away, and I do not pay the Adventure immediately;

Rule, Dr. Insurance, Cr. the Adventurer.

Goods wherein my Factor is concern'd for me.

Case 25. When my Factor buys Goods for my Account, or I send Goods to him to be disposed of for me;

Rule, Dr. such Goods in the Hands of such Factor, or else Voyage to — for Prime Cost and Charges, Cr. such Factor or Voyage.

Case 26. When these Goods are sold;

Rule, Dr. the Factor's Account Current, Cr. Voyage to — or else Cr. Goods in the Hands of such Factor.

Note, An Account Current is that by which an Agent balances or makes even with his Employer.

Case 27. When Abatements are made on the aforesaid Goods, through Defects afterwards found;

Rule, Dr. Profit and Loss, Cr. Factor's Account Current.

Note, The same for bad Debts, Charges of Remittances, &c.

Case 28. When Goods of mine, in the Hands of one Factor, are sent to another Factor;

Rule, Dr. Voyage to — [the Place of the latter or receiving Factor] Cr. the former or sending Factor.

Case 29. When I receive Goods in return from my Factor;

Rule, Dr. those Goods, Cr. the Factor's Account Current for prime Cost and Charges, as per Invoice, by a double Margin for the foreign Money, and the Sterling.

Case 30. When I pay Charges on the above Goods;
Rule, Dr. those Goods, Cr. Cash.

Mony between me and my Factor.

Case 31. When I draw Bills of Exchange upon my Factor, and receive the Contents presently;

Rule, Dr. Cash, Cr. the Factor's Accompt Current.

Case 32. When I draw Bills of Exchange upon my Factor, and get them accepted, but not received;

Rule, Dr. the Acceptor, Cr. the Factor's Accompt Current.

Case 33. When the Contents of such accepted Bills are received by me sometime afterward;

Rule, Dr. Cash, Cr. the paying Man or Acceptor.

Case 34. When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents presently;

Rule, Dr. the Drawer, Cr. Cash.

Case 35. When I accept the Bills as above, but do not pay them presently;

Rule, Dr. the Drawer, Cr. the Person to whom payable.

Case 36. When I pay those accepted Bills afterwards;

Rule, Dr. the Person to whom payable, Cr. Cash.

Case 37. When I remit Mony to my Factor, for Goods by him sent to me;

Rule, Dr. such Factor, Cr. Cash.

Case 38. When Bills of Exchange are drawn by one of my Factors on another;

Rule, Dr. the Factor drawing, Cr. the Factor drawn on; charging and discharging in such Coin as the Bills were received and paid in.

Case 39. When Bills of Exchange are drawn by one of my Factors on another, and the Mony is remitted to me, which I receive immediately;

Rule, Dr. Cash, Cr. the Factor drawing.

Case 40. When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Usance;

Rule, Dr. the accepting Man, Cr. the Factor drawing.

Case 41. When I have Mony in my Hands to negotiate with, and deliver it for Bills of Exchange;

Rule, Dr. Accompt of Exchanges, Cr. Cash.

Case 42. When I dispose of those Bills for Mony;

Rule, Dr. Cash, Cr. Accompt of Exchanges.

Case 43. When I pay Bills of Exchange in honour of the Drawer or Indorser;

Rule. Dr. such Drawer or Indorser to Sundry Accompts, Cr. Cash for the Principal and Charges, Cr. Profit and Loss for the Commission.

II. OF FACTORAGE ACCOMPTS.

1. DOMESTIC.

CASE 1. When I pay Charges on Goods received on Commission;

Rule, Dr. Goods for the Accompt of — Cr. Cash

Case 2. When I sell Goods in Commission for ready Mony;

Rule, Dr. Cash, Cr. Goods for the Accompt of —

Case 3. When I sell Goods in Commission for Trust;

Rule, Dr. the Buyer, Cr. Goods for the Accompt of —

Case 4. When I sell Goods in Commission for Part ready Mony, and Part

Trust;

Rule,

Rule, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Account of — by Sundry Accounts.

Case 5. When I barter Goods in Commission for other Goods ;

Rule, Dr. the Goods bought, Cr. Goods for the Account of —

Case 6. When I send Goods of my own to my Employer, with the Charges paid on shipping them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Goods sent out, Cr. Cash for the Charges.

Case 7. When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of — Dr. my Employer's Account Current, Cr. Cash for the Principal and Charges.

Case 8. When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them ;

Rule, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Seller for their Value, Cr. Cash for the Charges.

Case 9. When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance ;

Rule Dr. Employer's Account Current, or Goods for the Account of — Cr. the Person presenting the Bill.

Case 10. When I pay the said Bill presently ;

Rule, Dr. Employer's Account Current, or Goods for the Account of — Cr. Cash.

Note 1. The same is to be observed when Money is remitted by me to my Employer, before he draws on me.

2. When Bills of Exchange are booked upon Acceptance (as sometimes it may be necessary) draw two Accounts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger* ; the former must be made Dr. to my Factor's Account Current, and the latter must be made Cr. by it.

Case 11. When Goods in Commission are all sold, how must the Account be closed ?

Rule, Dr. those Goods to Sundry Accounts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Portage, Cartage, &c. Cr. Profit and Loss for the Commission and Warehouse-room.

2. FOREIGN.

CASE 1. Goods in my Possession sent to my Factor, by Order of my Employer ;

Rule, Dr. Voyage to — consign'd to — for the Account of — (my Employer) to Sundry Accounts, Cr. Goods for the Account of — (my Employer) Cr. Cash for the Charges.

Case 2. When those Goods are insured, and I pay the Premium presently ;

Rule, Dr. Voyage to — consign'd to — for the Account of — (my Employer) Cr. Cash.

Case 3. When I do not pay the Premium till afterwards ;

Rule, Dr. Voyage to — (as above) Cr. the Insurer.

Case 4. When I receive Advice from my Factor, that the Goods sent to him for my Employer are sold ;

Rule, Dr. such Factor for my Employer's Account, Cr. Voyage to — (for the Account of — (my Employer.)

Case .

Case 5. When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards ;

Rule, Dr. Voyage to — for the Account of — (my Employer) Cr. such Factor for the Account of — (my Employer.)

Case 6. When Goods are returned to me from my Factor, for Goods sold by him for my Employer ;

Rule, Dr. the Goods received for the Account of my Employer, Cr. the Factor for the Account of my Employer.

Case 7. When I pay Charges thereon ;

Rule, Dr. Goods received for the Account of my Employer. Cr. Cash.

Case 8. When Goods return'd from my Factor are consign'd directly from him to my Employer ;

Rule, Dr. such Employer's Account Current, Cr. Factor for my Employer's Account.

Case 9. When Commission is due to me from my Employer, for Goods sold by my Factor ;

Rule, Dr. Voyage to — for Account of — (my Employer) Cr. Profit and Loss.

Case 10. When I make Abatements afterwards, and for bad Debts ;

Rule, Dr. Factor's Account Current, Cr. the Person to whom the Abatement is made, or whose Debt is lost.

Case 11. When I pay Charges on Remittances, and Postage of Letters ;

Rule, Dr. Factor's Account Current, Cr. Cash, or Charges of Merchandize.

Note, When Goods in Commission are all sold, the Produce, clear of all Charges, is called the *Net Proceed*, for which Dr. Goods for the Account of — Cr. Factor's Account Current.

III. COMPANY ACCOUNTS.

1. Myself keeping the Account, and having the Disposal of the Goods.

CASE 1. When Goods in Company, are bought by me for ready Money ;

Rule, Dr. the Goods for the Cost, and Charges (if there be any) Cr. Cash ; Then Dr. Partner's Account Current, Cr. his Account in Company for his Share due to me.

Case 2. When Goods in Company are bought by me on Trust ;

Rule, Dr. those Goods for the Costs and Charges (if there be any) Cr. the selling Man ; Then Dr. Partner's Account Current, Cr. his Account in Company for his Share due to me.

Case 3. When Goods in Company are sold by me for ready Money ;

Rule, Dr. Cash, Cr. Goods in Company ; Then Dr. Partner's Account in Company, Cr. his Account Current for his Share due from me to him.

Case 4. When Goods in Company are sold by me on Trust ;

Rule, Dr. the Buyer, Cr. Goods in Company ; Then Dr. Partner's Account in Company, &c. for his Share due to him as above at Case 3.

Case 5. When Goods in Company are sold to myself ;

Rule, Dr. those Goods for proper Account, Cr. Goods in Company ; Then Dr. Partner's Account in Company, &c. as above.

Case 6. When Goods in Company are sold to my Partner ;

Rule, Dr. his Account Current, Cr. Goods in Company ; Then Dr. Partner's Account, in Company, &c. as above.

Case 7. When Goods in Company are sold by me for Part ready Money, and Part Time;

Rule, Dr. Cash for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by Sundry Accompts for the full Value: Then Dr. Partner's Account in Company, Cr. his Account Current for his Share due to him.

Case 8. When Goods of my own are brought into Company;

Rule, Dr. Goods in Company; Cr. Goods proper. Then Dr. Partner's Account Current, Cr. his Account in Company for his particular Share due to me.

Case 9. When the whole is furnished by me;

Rule, Dr. Goods in Company, Cr. the selling Man, if bought on Time, Cr. Cash, if bought for present Money: Then Dr. Partner's Account Current, &c. as above at Case 8.

Case 10. When Goods of my Partner's are brought into Company?

Rule, Dr. Goods in Company, Cr. Partner's Account in Company: Then Dr. Partner's Account Current, &c. as at Case 8.

Case 11. When the whole is furnished by my Partner;

Rule, Dr. Goods in Company, Cr. Partner's Account Current for the Whole: Then Dr. Partner's Account Current, &c. as at Case 8.

Case 12. When Goods in Company are all sold; if there be Gain;

Rule, Dr. the Goods in Company to Sundry Accompts, Cr. Partner's Account in Company for his Share, Cr. Profit and Loss for my Share.

Case 13. When Goods in Company are all sold; if there be Loss;

Rule, Dr. Partner's Account in Company for his Share of the Loss, Dr. Profit and Loss for my Share, Cr. the Goods in Company by Sundry Accompts.

Note, After the Entries belonging to these two last Cases are made, the Account of Goods in Comp. and Partner's Account in Comp. will stand balanced.

Case 14. When Goods in Company are sent over-sea to be sold, I paying the Charges;

Rule, Dr. Voyage to — in Company to Sundry Accompts for the whole Charge, Cr. Goods in Company for their Value, Cr. Cash for the Charges: Then Dr. Partner's Account Current, Cr. his Account in Company for his Share of Cost and Charges due to me.

Case 15. When I buy Goods for Company-Account with ready Money, and ship them off, paying the Charges of Shipping;

Rule, Dr. Voyage in Company for the whole Charge, Cr. Cash for the same Sum. Then Dr. Partner's Account Current, &c. as at Case 14.

Case 16. When I buy Goods for Company-Account on Trust, and ship them off before they are entered in my Ledger, paying the Charges of shipping;

Rule, Dr. Voyage to — in Company to Sundry Accompts for the whole Charge, Cr. the Seller for the prime Cost, Cr. Cash for the After-charges: Then Dr. Partner's Account Current, &c. as at Case 14.

Case 17. When I receive Goods from our Factor for Company-Account, in return for Goods sent and sold, with Charges paid by me at the Receipt thereof;

Rule, Dr. Goods received in Company to Sundry Accompts for their prime Cost and Charges, Cr. Factor at — for Company-Account for the Cost and Charges, as per Invoice, Cr. Cash for the Charges paid at their Receipt: Then Dr. Partner's Account Current, &c. as at Case 14.

Case 18. When Goods are sent from my Factor in one Place, to our Factor in another Place;

Rule, Dr. Voyage to — consign'd to our Factor, Cr. my Factor at — his Account Current: Then Dr. Partner's Account Current, &c. as at Case 14.

Case

Case 19. When Goods are sent by our Factor in one Place, to my Factor in another Place, in Return for Goods sold for Company-Accompt ;

Rule, Dr. Voyage to ——— consign'd to ——— my Factor at ——— Cr. our Factor at ——— : Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share of the said Goods.

Case 20. When Goods are sold by our Factor, as *per* his Advice ;

Rule, Dr. Factor at ——— his Accompt Current, Cr. Voyage to ——— in Company.

Case 21. When I receive Advice that my Factor hath afterwards made some Abatements ;

Rule, Dr. Voyage to ——— Cr. Factor at ——— his Accompt Current.

Case 22. When I receive Mony of my Partner for his Share of Goods formerly bought ;

Rule, Dr. Cash, Cr. Partner's Accompt Current.

Case 23. When Mony is remitted to me, by our Factor for Goods sold ;

Rule, Dr. Cash, Cr. Factor at ——— his Accompt Current : Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

Case 24. When Mony is remitted to me, by our Factor for Goods sold, but payable at Usance ;

Rule, Dr. the accepting Person, Cr. Factor at ——— his Accompt Current ; Then Dr. Partner's Accompt in Company, &c. as at *Case 23.*

Case 25. When I pay Mony on Sight of my Partner's Bill ;

Rule, Dr. Partner's Accompt Current, Cr. Cash

Case 26. When I give to my Creditor an Assignment on my Partner, for his Share of the Goods in Company ;

Rule, Dr. the Receiver of the Assignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

2. My Partner keeping the Accompt, and having the Disposal of the Goods.

CASE 1. When I pay my Share in Mony ;

Rule, Dr. Partner's Accompt in Company, Cr. Cash.

Case 2. When I furnish my Share in Goods ;

Rule, Dr. Partner's Accompt in Company, Cr. the Goods.

Case 3. When I furnish both my own and my Partner's Share ;

Rule, Dr. Partner's Accompt in Company for my Share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by Sundry Accompts.

Case 4. When my Partner furnishes my Share, as well as his own ;

Rule, Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

Case 5. When my Partner sends me an Accompt of the Sale of Goods in Company ;

Rule, Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

Case 6. If there be Gain on the above Sale ;

Rule, Dr. Partner's Accompt in Company, Cr. Profit and Loss.

Case 7. If there be Loss ;

Rule, Dr. Profit and Loss, Cr. Partner's Accompt in Company.

Case 8. When my Partner draws on me for my Share of Goods in Company, and I pay the same presently ;

Rule, Dr. Partner's Accompt Current, Cr. Cash.

Case 9. When my Partner draws on me, as above, at Usance ;

Rule, Dr. Partner's Accompt Current, Cr. the demanding Person.

The general Balance of the whole Ledger, in order to transfer the same into new Books.

Observation 1. All Accompts are balanced either by *Balance*, or by *Profit and Loss*; except Accompts in Company, which are balanced by the Goods in Partnership for my Partner's Gain, or to those Goods for his Loss thereon.

Observ. 2. When Accompts with Persons are made even by Receipts or Payments, those Accompts stand balanced already.

Observ. 3. When Accompts remain unfinished;

Case 1. If it be of Money, remaining in Hand;

Rule, Dr. Account of Balance, Cr. Cash.

Case 2. If it be of Persons, who are Debtors;

Rule, Dr. Account of Balance, Cr. their Accompts.

Case 3. If it be of Persons, who are Creditors;

Rule, Dr. their Accompts, Cr. Balance.

Case 4. If it be of Goods, which are all sold, and there is Gain;

Rule, Dr. those Goods, Cr. Profit and Loss.

Case 5. If it be of Goods, which are all sold, and there is Loss;

Rule, Dr. Profit and Loss, Cr. those Goods.

Case 6. If it be of Goods, Part sold, and Part unsold;

Rule, For what is sold Dr. and Cr. as above: For what is unsold Dr. Balance, Cr. the Goods at the prime Cost.

Note, The same when all the Goods remain unsold.

Observ. 4. The Accompts of Insurance, Charges of Merchandize, Interest, House-Expenses, &c. are all balanced by Profit and Loss.

Observ. 5. The Accompts of Profit and Loss, and Balance, are balanced by Stock, they being made Drs. to, or Crs. by Stock, as their particular Balances direct.

Observ. 6. The Account of Stock is balanced by the several Balances of Profit and Loss, and Balance, being brought thereto.

Observ. 7. The Account of Balance in the old Books will be the Inventory in the new ones.

F I N I S.